FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Qaiser Khan
DOCKET NO.: 21-41443.001-R-1
PARCEL NO.: 10-16-111-014-0000

The parties of record before the Property Tax Appeal Board are Qaiser Khan, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$4,687
IMPR.:	$40,664
TOTAL:	$45,351

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of frame and masonry exterior construction with 3,388 square feet of living area. The home was built in 1959 and is approximately 62 years old. Features include a partial basement with finished area, central air conditioning, 2.0 bathrooms, and a 2-car garage. The property has a 5,859 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,672 to 3,764 square feet of living area. The homes range in age from 44 to 62 years old. The comparables each have a full or partial basement; however, the appellant did not address whether there was basement finish in the finished basement area section of the grid analysis. Each comparable has central air conditioning, either 2.5 or 3.5 bathrooms, and a 2-car garage. Two comparables each have one fireplace. The comparables have improvement assessments ranging from $28,429 to $43,678 or from $10.05 to $11.67 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $37,099 or $10.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $45,351. The subject property has an improvement assessment of $40,664 or $12.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-78 dwellings of masonry exterior construction ranging in size from 3,154 to 3,604 square feet of living area. The homes are either 12 or 16 years old. The comparables each have a full basement, one of which has finished area. Each comparable has central air conditioning, one fireplace, from 2.5 to 4.5 bathrooms, and either a 2-car or a 3.5-car garage. The comparables have improvement assessments ranging from $46,086 to $52,975 or from $13.96 to $15.11 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board finds each of these comparables is located in the subject's neighborhood code but has varying degrees of similarity to the subject in property characteristics. Three of the appellant's comparables present substantial differences from the subject in age; each of the appellant's comparables has fewer bathrooms than the subject; two of the appellant's comparables have a fireplace, which the subject lacks; and the appellant's comparables, for which basement finish is unknown, would require an adjustment for an unfinished basement, if any. The board of review comparables are substantially newer homes than the subject, have a larger bathroom count than the subject, and three comparables are reported to lack basement finish, which is a feature of the subject. Nevertheless, the parties' comparables have improvement assessments ranging from $28,429 to $52,975 or from $10.05 to $15.11 per square foot of living area. The subject's improvement assessment of $40,664 or $12.00 per square foot of living area falls within the range established by the comparables in this record. After considering the disparate sets of evidence submitted by the parties, the Board finds the evidence in this record does not support a reduction in the subject's assessment.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member	Member
Member	Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 15, 2025

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Qaiser Khan, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602