



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Habib Bagheri
DOCKET NO.: 21-41844.001-R-1
PARCEL NO.: 18-18-401-089-0000

The parties of record before the Property Tax Appeal Board are Habib Bagheri, the appellant; 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: \$14,553
IMPR.: \$98,772
TOTAL: \$113,325

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 exterior construction with 5,457 square feet of living area.¹ The dwelling is approximately 4 years old.² Features of the home include a basement, central air conditioning, a fireplace and a 3-car garage. The property has a 21,560 square foot site and is located in Indian Head Park, Lyons Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties differ regarding the subject's dwelling size. The appellant reported a 4,835 square foot home and the board of review reported a 5,457 square foot home. The Board finds the best evidence of dwelling size is found in the board of review's evidence, which was not refuted by the appellant.

² The parties differ regarding the subject's age. The appellant reported both 2 and 3 year old homes and the board of review reported a 4 year old home. The appellant did not explain the discrepancy in the appellant's evidence. The Board finds the best evidence of age is found in the board of review's evidence, which was not refuted by the appellant.

The appellant contends overvaluation as the basis of the appeal.³ In support of this argument, the appellant submitted information on four comparable sales located from 0.11 to 0.88 of a mile from the subject and in Indian Head Park, Western Springs, or Burr Ridge. The parcels range in size from 7,805 to 29,620 square feet of land area and are improved with 2-story homes ranging in size from 3,599 to 4,810 square feet of living area. The dwellings range in age from 2 to 47 years old. Each home has central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. Three homes have a basement with finished area. Three comparables sold from November 2020 to August 2021, but the appellant did not report the sale date of comparable #4. These properties sold for prices ranging from \$775,000 to \$1,170,000 or from \$176.00 to \$243.24 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$93,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,325. The subject's assessment reflects a market value of \$1,133,250 or \$207.67 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in Western Springs. The parcels range in size from 10,000 to 12,650 square feet of land area and are improved with 2-story, class 2-09 homes of frame or frame and masonry exterior construction ranging in size from 5,153 to 5,473 square feet of living area. The dwellings are 4 or 7 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and from a 1-car to a 3-car garage. The comparables sold from May 2019 to July 2021 for prices ranging from \$1,530,300 to \$2,075,742 or from \$296.97 to \$379.27 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3, due to substantial differences from the subject in dwelling size or age. The Board also gives less weight to the appellant's comparable #4 for which no sale date was reported. The Board gives less weight to the board of review's comparable #1, which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3, which sold more proximate in time to the assessment date and are more similar to the

³ The appellant submitted an amended appeal petition in which "comparable sales" is selected as the basis of the appeal, although the original petition indicated multiple bases of the appeal.

subject in dwelling size, age, location, and some features, although these comparables have smaller lots than the subject and have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$1,955,000 and \$2,075,742 or \$378.29 and \$379.27 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,133,250 or \$207.67 per square foot of living area, including land, which is below the best two comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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

DISSENTING: _____

CERTIFICATION

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: _____

July 16, 2024



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

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