



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

APPELLANT: Amjad Safvi
DOCKET NO.: 22-21830.001-R-1
PARCEL NO.: 01-34-404-019-0000

The parties of record before the Property Tax Appeal Board are Amjad Safvi, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. in Chicago; 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: \$39,988
IMPR.: \$97,012
TOTAL: \$137,000

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 2022 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 masonry exterior construction with 8,053 square feet of living area and is approximately 23 years old. Features include a full basement with finished area, five full bathrooms, one half bathroom, central air conditioning, three fireplaces, and a 3-car garage. The board of review indicated the subject had other improvements, but did not provide any additional details. The property has a 99,970 square foot site and is located in South Barrington, Barrington Township, Cook County. The subject is classified as a class 2-09 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 five equity comparables with the same assessment neighborhood code as the subject. Evidence also

includes property characteristics printouts from the Cook County Assessor's Office which were analyzed to verify/update data in the Section V grid analysis. The appellant did not disclose the proximity of the comparables to the subject; however, comparable #4 is located on the same tax block as the subject property based on its property index number. The comparables are improved with 2-story, class 2-09 dwellings of masonry exterior construction ranging in size from 7,415 to 8,554 square feet of living area. The dwellings range in age from 16 to 32 years old. Each comparable has a full basement with one of these having finished area, from three to five full bathrooms with four of these also having either one or two half bathrooms, central air conditioning, from two to five fireplaces, and either a 2-car or a 4-car garage. The comparables have improvement assessments ranging from \$80,408 to \$94,408 or from \$10.03 to \$11.44 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,000. The subject property has an improvement assessment of \$97,012 or \$12.05 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 with the same assessment neighborhood code as the subject and located on the same tax block as the subject property. The comparables are improved with 2-story, class 2-09 dwellings of masonry exterior construction ranging in size from 7,760 to 8,776 square feet of living area. The dwellings range in age from 16 to 26 years old. Each comparable has a full basement with finished area, either four or five bathrooms with three of these also having a half bathroom, central air conditioning, either two or three fireplaces, and either a 2-car or a 4-car garage. The comparables have improvement assessments ranging from \$104,523 to \$134,826 or from \$12.92 to \$17.37 per square foot of living area. Based on this evidence, the board of review requested the 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 nine suggested comparables for the Board's consideration. The Board finds each of these comparables is located in the subject's neighborhood code and relatively similar to the subject in overall property characteristics. However, the Board gives greatest weight to the appellant's comparable #4 and the board of review comparables with are located in the same tax block as the subject. These five comparables have improvement assessments ranging from \$94,408 to \$134,826 or from \$11.04 to \$17.37 per square foot of living area. The subject's improvement assessment of \$97,012 or \$12.05 per square foot of living area falls within the range established by the best comparables in this record. After considering

adjustments to the best comparables for differences from the subject, 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

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: June 17, 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

Amjad Safvi, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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