FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Aly Jiwani
DOCKET NO.: 22-26350.001-R-1
PARCEL NO.: 05-28-316-019-0000

The parties of record before the Property Tax Appeal Board are Aly Jiwani, 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 ***A Reduction*** 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:	$5,500
IMPR.:	$25,434
TOTAL:	$30,934

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 to the extent that the appellant seeks a reduction of his 2022 property tax assessment. To the extent that the appellant seeks relief from the Cook County Assessor's denial of certificates of error for 2019, 2020, and 2021, however, the Property Tax Appeal Board lacks jurisdiction to grant that relief.

Findings of Fact

The subject property is improved with a two-story townhome of frame and masonry construction with 942 square feet of living area. The dwelling is 64 years old. Features include a full, unfinished basement, central air conditioning, and one full bathroom. The property has a 2,267 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $34,999. The board of review erroneously stated in its documentary evidence that the subject property had 1,078 square feet of living area, and its improvement assessment per square foot of living area was $27.37. At the hearing, however, the board of review's representative acknowledged that the actual living area square footage was smaller, as the appellant asserted. The subject property has an actual improvement assessment of $29,500 or $31.32 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

The matter was scheduled for a hearing before a Board administrative law judge on August 29, 2024. The appellant, Mr. Aly Jiwani, represented himself. Ms. Shaina Howell represented the board of review.

At the outset, there was a discussion about documentary evidence that the appellant had submitted in rebuttal in support of his contention that the square footage of the subject's living area was 941, not 1,078. This evidence included documents showing that the Cook County Assessor's Office had denied certificates of error for the property for the 2019, 2020, and 2021 tax year, but granted one for the 2018 tax year on April 26, 2023. The board of review's representative argued that this rebuttal evidence was irrelevant because it was not related to the 2022 tax year, and that it had been submitted too late. Appellant argued that he was seeking relief from the certificate of error denials in 2019, 2020, and 2021. Appellant also argued that the grant of the certificate of error for 2018 supports his contention that the actual square footage of the subject's living area was 941, not 1,078 and that the plat of survey he had submitted with his appeal petition independently established that the subject's living area square footage was 941. The board of review's representative acknowledged that the plat of survey established that the subject's living area square footage was 941. Accordingly, there is no need for the Board to consider whether the 2018 certificate of error documents should be allowed into evidence.

The plat shows that the subject dwelling has two stories and the dimensions of each are 17.44' x 27' or 470.88 square feet. Multiplying 470.88 by two produces the total square footage of the subject dwelling, 941.76, which is rounded to 942. The Board therefore finds that the subject's living area square footage is 942, not 941.

Mr. Jiwani further testified as follows. He believed that board of review's comparables one and two were reasonable, but its third and fourth comparables were not reasonable because they were in different villages than the subject, they were over a mile from the subject, and they were closer to Lake Michigan than the subject. He stated that his own comparables were used in 2016 and 2018 appraisals of the subject. Mr. Jiwani asked the Board to adjust the subject's living area square footage downwards.

Ms. Howell argued that appellant's comparables have different living area square footages than the subject, especially appellant's comparable two, which has 1,666 square feet of living area, far more than the subject. In contrast, the living area square footages of the board of review's comparables are within 11 to 137 square feet of the subject's square footage. Ms. Howell further stated that appellant's comparable two was not a valid comparable because of the large difference in living area square footage, so the appellant did not have the minimum number of

comparable properties to support his position. She asserted that the appellant had failed to meet his burden of proof.

In response, Mr. Jiwani stated that he accepted the board of review's argument regarding his second comparable, and he suggested that the Board consider his other two comparables, along with board of review comparables one and two. Ms. Howell then stated that Mr. Jiwani had admitted that his second comparable should not be considered, so he had failed to provide the minimum number of comparable properties in support of his position.

Conclusions of Law

There are some preliminary issues that must be dealt with before addressing the merits of Mr. Jiwani's appeal. The first is whether the Board has authority to review the Cook County Assessor's denial of certificates of error to Mr. Jiwani for the 2019, 2020, and 2021 tax years. The second is whether Mr. Jiwani's claim of assessment inequity for the 2022 tax year fails automatically because he accepted the board of review's contention that this Board should not rely on his second comparable. As is more fully explained below, this Board does not have statutory authority to review the denial of the certificates of error. With respect to the second issue, the evidence that Mr. Jiwani submitted with his appeal petition was sufficient to satisfy his burden of production and allow the case to go forward.

The Board Lacked Jurisdiction To Review The Certificates of Error

Administrative agencies are created by statute, and their powers are limited to those that are conferred by the applicable statutory provisions. Merisant v. Kankakee County Bd. of Review, 352 Ill. App. 3d 622, 627 (3d Dist. 2004). The applicable statutory provisions do not confer any authority on this Board to review denials of certificates of error by county assessors. See 35 ILCS 200/16-160, 16-185. This Board does, however, have clear statutory authority to review the board of review's decision denying appellant a reduction of the 2022 taxes on the subject property. See 35 ILCS 200/16-160. Because this Board lacks jurisdiction to review denials of certificates of error, documents relating to the denials of certificates of error from 2019 until 2021 are irrelevant and are not admitted into evidence.

Appellant's Evidentiary Submissions Satisfied His Burden of Production

The board of review argued at the hearing that appellant's assessment equity claim regarding the subject's 2022 taxes must fail because it was not supported by the minimum number of comparable properties. This argument presupposes that an appellant raising assessment inequity as an appeal ground must submit at least three valid comparable properties in support of the argument in every case. Here, the appellant did submit three comparable properties with his appeal petition, but he agreed with the board of review at the hearing that his second suggested comparable should not be considered by this Board.

The board of review's argument conflates an appellant's initial burden of going forward and its burden of proof. The burden of going forward requires an appellant to submit sufficient documentary evidence or legal argument to challenge the correctness of the subject's assessment. 86 Ill. Adm. Code § 1910.63(b). If the appellant does this, the board of review must go forward

with the appeal and provide documentary evidence or legal argument to support its assessment, or some alternate assessment. 86 Ill. Adm. Code § 1910.63(c).

The above rule provisions indicate that the evidence that the appellant submits with an appeal petition must be viewed in isolation in determining whether the burden of going forward was satisfied. Here, the appellant submitted evidence showing that the subject property was assessed as though it had 1,078 square feet of living area when the actual living area square footage was 942. Appellant also submitted three suggested comparable properties, all of which are improved with townhomes and located in Wilmette, within a half mile of the subject. The subject's living area square footage is significantly less than that of comparable two, but there are similarities between that comparable and the subject in terms of age, construction, and features, including central air conditioning, and full basements. Looking at appellant's initial evidence in isolation, it was sufficient to meet appellant's initial burden of going forward.

Appellant Showed Inequitable Assessment by Clear and Convincing Evidence

The Board will now weigh the evidence presented by both parties and consider whether the appellant satisfied the applicable burden of proof. The appellant asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). A Board regulation states that when unequal treatment in the assessment process is asserted "it is recommended that not less than three comparable properties be submitted." 86 Ill. Admin. Code §1910.65(b). The word "recommended" indicates that three comparables are not required in every assessment equity case. Indeed, it is possible to base an assessment equity contention on something other than comparable properties. See Walsh v. Property Tax Appeal Bd., 181 Ill. 2d 228 (1998).

The Board finds the appellants met the applicable burden of proof, and a reduction in the subject's assessment is warranted. The Board finds that the best evidence of assessment equity is the board of review's suggested comparable one and the appellant's suggested comparables one and three. Like the subject property, each of these comparables has a two-story townhome in Wilmette. The dwellings on these comparables are similar in age and living area size to the subject dwelling. They are all located within a half mile of the subject property, and two are on the same block as the subject. Like the subject property, two of the comparables have frame and masonry construction, two have central air conditioning, and two have full, unfinished basements. Although the board of review's comparable two is located on the same block as the subject, that comparable is a single-family home, and not a townhome.

The Board finds that board of review comparable one is especially strong evidence of inequitable assessment in this case because of its strong similarity to the subject. It is located next door to the subject, the dwellings on both are the same age, and they have similar living area sizes. The townhomes on both have two stories, frame and masonry construction, full, unfinished basements, central air conditioning, and five total rooms.

The three best comparables mentioned above had improvement assessments that ranged from $19.43 to $27.37 per square foot of living area. The subject's improvement assessment of $31.32 per square foot of living area is above the range established by the best comparables in this record. The Board therefore finds that the appellant demonstrated with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis is warranted. In determining the amount of that reduction, this Board has been guided largely by board of review comparable one because of its proximity and similarities to the subject.

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: November 19, 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

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