



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

APPELLANT: Saba Khan
DOCKET NO.: 22-47719.001-R-1
PARCEL NO.: 10-20-235-004-0000

The parties of record before the Property Tax Appeal Board are Saba Khan, the appellant, by Dora Cornelio, attorney-at-law 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: \$7,030
IMPR.: \$48,505
TOTAL: \$55,535

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 is improved with a two-story dwelling of masonry exterior construction that contains 2,652 square feet of living area. The dwelling is approximately 10 years old. Features of the property include a full basement, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car garage.¹ The property has a 5,408 square foot site located in Morton Grove, 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity

¹ The appellant described the subject as having a full basement with a recreation room while the board of review described the property as having a full unfinished basement. Neither party provided additional documentation to support their description of the basement.

comparables consisting of class 2-78 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,490 to 2,814 square feet of living area. Three comparables range in age from 11 to 37 years old and the appellant reported the age of comparable #3 as "n/a." Each property has a full basement with a recreation room, central air conditioning, one or two fireplaces, two or three bathrooms, and a 2-car or 4-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$10,390 to \$25,520 or from \$3.96 to \$9.07 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$10,873.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,535. The subject property has an improvement assessment of \$48,505 or \$18.29 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 composed of class 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,792 to 3,253 square feet of living area. The homes range in age from 13 to 18 years old. Each property has a full basement with two having finished area, central air conditioning, one fireplace, 3½ or 4 bathrooms, and a 2-car or 2.5-car garage. The comparables have the same assessment neighborhood code as the subject and are located in the same block as the subject, ¼ of a mile from the subject or in the "subarea." Comparable #1 is located along the same street as the subject property. Their improvement assessments range from \$53,278 to \$67,626 or from \$18.47 to \$20.79 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables is higher than the subject which supports the assessed value as equitable.

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 information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #2 due to differences from the subject in age. The Board gives less weight to appellant's comparable #3 as the age of this property is unknown. The Board gives less weight to appellant's comparable #1 as the improvement assessment of this comparable is an outlier being approximately 56% less on a per square foot of living area basis than the next lowest comparable that is similar to this comparable in age and size. The Board gives less weight to board of review comparables #2 and #3 due to differences from the subject dwelling in size. Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #1 and #4 that range in size from 2,792 to 2,870 square feet of living area and in age from 11 to 18 years old. These comparables have varying

degrees of similarity to the subject in features and have improvement assessments that range from \$25,520 to \$55,452 or from \$9.07 to 19.86 per square foot of living area. The comparable most similar to the subject in location and most features is board of review comparable #1 with an improvement assessment of \$55,452 or \$19.86 per square foot of living area. The subject's improvement assessment of \$48,505 or \$18.29 per square foot of living area falls within the range established by the best comparables in this record and is below the overall best comparable submitted by both parties. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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



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: October 21, 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

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