



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

APPELLANT: Irshad Pathan
DOCKET NO.: 22-53757.001-R-1
PARCEL NO.: 04-25-402-027-0000

The parties of record before the Property Tax Appeal Board are Irshad Pathan, 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: \$27,720
IMPR.: \$117,558
TOTAL: \$145,278

Subject only to the State multiplier as applicable.

Findings of Fact

The subject property consists of a two-story, 8-year-old, single-family dwelling of masonry construction with 3,985 square feet of living area. Features of the home include one fireplace, central air conditioning, a full unfinished basement, and a three-car garage. The property has a 19,800-square-foot site and is located in Wilmette, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables. These properties have masonry construction. They range: in age from 16 to 22 years old; in size from 4,269 to 4,739 square feet of living area; and in improvement assessment from \$20.91 to \$25.71 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 \$145,278. The subject property has an improvement assessment of \$117,558 or \$29.50 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. These properties are described as two-story dwellings of masonry or stucco construction. They range: in age from 10 to 22 years old; in size from 3,858 to 4,181 square

feet of living area; and in improvement assessment from \$30.46 to \$35.09 per square foot of living area.

The appellant included a document in his rebuttal listing four comparables. The appellant stated these properties have the same neighborhood code, whereas the evidence submitted by the board of review has different neighborhood codes. They further discussed their property backs into the forest, which contains wildlife, and the backyard faces Lake Avenue, which causes to vehicle noises throughout the day and night.

Conclusion of Law

The taxpayer 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). 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 warranted.

The Board finds the best evidence of assessment equity to be the board of review’s comparables #1, #2, and #4. These comparables ranged in improvement assessment of \$8.25 to \$35.09 per square foot of living area. The subject's improvement assessment of \$29.50 per square foot of living area falls within the range established by the best comparables in this record. These comparables were selected due to similarities in living area square footage, construction type, age, and/or location. The Board found that the appellant is only minimally affected by Lake Avenue which adjoins the subject property. The Board gives no weight to the subject property backing into the forest as the appellant’s property is not obstructed by other properties. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject’s improvement assessment is not supported. The Board finds that the appellant did demonstrate by clear and convincing evidence that the subject was inequitably assessed and, therefore, a reduction in the subject’s assessment is 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: _____

February 18, 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

Irshad Pathan
4017 Bunker Ln
Wilmette, IL 60091

COUNTY

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