FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mohammed Dastagir
DOCKET NO.: 23-22932.001-R-1
PARCEL NO.: 07-22-113-039-0000

The parties of record before the Property Tax Appeal Board are Mohammed Dastagir, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$6,999
IMPR.:	$30,000
TOTAL:	$36,999

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 2023 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 an approximately seven-year-old three-story dwelling of masonry construction with 2,016 square feet of living area. Features of the home include a slab foundation, central air conditioning, and a two-car garage. The property has a 1,297 square foot site and is located in Schaumburg, Schaumburg Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends contention of law as the basis for the appeal. The appellant stated that the cook county board of review lowered its assessment of this property to $34,999. In its brief, the appellant stated that the homeowner maintains a “homestead exemption” on this property. The appellant stated the mandatory rollover statute should apply. In its appeal form, however, the appellant stated that this is not an owner-occupied residence.

The county board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $36,999. The subject property has an improvement assessment of $30,000 or $14.88 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 comparables are located 0.25 miles away from or on the same block as the subject property. The comparables are seven- to 10-year-old two-story residences with masonry construction. The comparables have between 2,016 square feet of living area and have improvement assessments of $14.88 per square foot. The board of review is requesting that the current assessment be confirmed.

Conclusion of Law

The relevant governing law that governs this appeal based on the appellant's contention of law argument is the rollover statute of the Property Tax Code. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The appellant's appeal fails for two reasons. First, the subject is not an owner-occupied residence, per the appellant's own report. The rollover statute does not refer to the "homestead exemption" referred to in the appellant's brief, rather it covers whether the property is actually occupied by the owner. And, as stated above, the appellant stated in his appeal that this was not an owner-occupied residence. Also, the rollover statute only applies to decisions by the Property Tax Appeal Board and does not govern Cook County Board of Review action. Therefore, the appellant did not show a reduction is warranted based on a contention of law by the preponderance of the evidence.

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: July 21, 2026

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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