



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

APPELLANT: Bryan Nakfoor
DOCKET NO.: 23-31487.001-R-1
PARCEL NO.: 02-17-403-028-0000

The parties of record before the Property Tax Appeal Board are Bryan Nakfoor, the appellant, by Caren Gertner, attorney-at-law of the Law Office of Gertner & Gertner, 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 **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: \$14,238
IMPR.: \$88,262
TOTAL: \$102,500

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 is improved with a two-story dwelling of masonry exterior construction that contains 5,841 square feet of living area. The dwelling was constructed in 2005 and is approximately 17 years old. Features of the property include a full basement that is partially finished, central air conditioning, two fireplaces, 4½ bathrooms, and an attached 3-car garage.¹ The property has a 63,284 square foot site located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject's basement was provided by the appellant's appraisers which indicate the subject has a full basement that is 85% finished and included a photograph of the basement in the report depicting finished basement area.

The appellant indicated the subject property is an owner-occupied residence and contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,025,000 as of January 1, 2022. The appraisal was prepared by Greg S. Fisher, Associate Real Estate Trainee Appraiser; Harry M. Fishman, Illinois Certified General Real Estate Appraiser; and Mitchell J. Perlow, Illinois Certified General Real Estate Appraiser. The purpose of the appraisal was to provide an opinion of market value to establish an equitable ad valorem tax assessment. The fee simple property rights were appraised. The appraisers determined the highest and best use of the property is the present use as improved. The subject property is described as being in good condition. The subject property was inspected on February 28, 2023.

The appraisers developed the sales comparison approach to value using three comparable sales improved with two-story dwellings further described as being either Traditional or Georgian design/style of masonry or masonry and frame exterior construction that range in size from 5,524 to 6,439 square feet of living area. The homes range in age from 22 to 58 years old. Each property has a full or partial basement with finished area, central air conditioning, two to four fireplaces, three full bathrooms, one or two half bathrooms and an attached 3-car or 4-car garage. The comparables have sites ranging in size from 43,560 to 68,084 square feet of land area. These properties are located in Inverness from .33 to 1.25 miles from the subject property. The sales occurred in January 2021 and June 2021 for prices of \$950,000 and \$987,500 or from \$147.54 to \$178.77 per square foot of living area, including land. Adjustments were made to the comparables for differences from the subject resulting in adjusted prices ranging from \$1,002,110 to \$1,053,207. The appraisers explained the adjustment process in the report stating: lot size was adjusted at \$1.00 per square foot; the subject is built using masonry construction as are comparables #1 and #2 but comparable #3 is of masonry/frame construction and adjusted upward; the subject property and all of the comparables are considered to be in similar condition; the subject is a 17+/- year old home, comparable #1 is similar in age, comparable #2 is older but was rehabbed in 2016 and no adjustment was required, and comparable #3 is older, it has been updated, but warrants an upward adjustment; bathroom count is adjusted at \$30,000 for a full bathroom and \$15,000 for a half bathroom; room count is adjusted at \$15,000 per room; gross living area is adjusted at \$55.00 per square foot; the subject has a full, finished basement with a bathroom, comparables #1 and #3 are similar, however, comparable #2 has a partial, finished basement, but no bathroom and is adjusted upward; the subject has a three car attached garage and the comparables are adjusted at \$15,000 per attached garage space; the subject has a rear deck while all of the comparables have patios and are adjusted upward; and the comparables are adjusted at \$5,000 per fireplace. Using these sales the appraisers arrived at an estimated market value for the subject property of \$1,025,000 as of January 1, 2022.

The appellant requested the subject's assessment be reduced to \$102,500 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,694. The subject's assessment reflects a market value of \$1,076,940 or \$184.38 per square foot of living area, including land, when applying the level of assessment for class 2-09 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review further indicated that 2022 was the first

year of the general assessment cycle and no township equalization factor was applied in tax year 2023 by Cook County assessment officials.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of class 2-09 properties that were improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 5,054 to 5,644 square feet of living area. The homes range in age from 1 to 53 years old. Each property has a full or partial basement with one having a formal recreation room, central air conditioning, one to three fireplaces, and a 2-car, 3.5-car or 4-car garage. The comparables have two to four full bathrooms and an additional one or two half bathrooms. These properties have sites ranging in size from 28,200 to 88,340 square feet of land area. The comparables are located in Inverness or Palatine with one comparable having the same assessment neighborhood code as the subject. The sales occurred from October 2020 to September 2022 for prices ranging from \$950,000 to \$1,450,000 or from \$168.32 to \$282.71 per square foot of living area, including land.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds a reduction in the subject's assessment is appropriate.

Initially, the Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2022 assessment year under Docket No. 22-31487.001-R-1 in which the Board determined the assessment of the subject property should be reduced to \$102,500.

The Board further finds that 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 record disclosed that the subject property is an owner-occupied dwelling. As previously stated, in Docket No. 22-31487.001-R-1 the Property Tax Appeal Board issued a decision reducing the assessment of the subject property to \$102,500.² The Board further finds that 2022 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction establishing a fair cash value that is different from the fair cash value on which the Board's decision for the 2022 tax year was based.³ Additionally, the record disclosed that no township equalization factor was applied for the 2023 tax year by Cook County assessment officials. For these reasons and pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2022 tax year.

² In the tax year 2022 appeal this Board found the best evidence of market value to be the same appraisal as submitted by the appellant for the 2023 tax year.

³ The decisions for the 2022 and 2023 tax years for the subject property are being issued contemporaneously by the Property Tax Appeal Board.

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: _____

November 25, 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

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