FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Doris Sadik
DOCKET NO.: 24-36017.001-R-1
PARCEL NO.: 02-36-203-009-0000

The parties of record before the Property Tax Appeal Board are Doris Sadik, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:	$5,575
IMPR.:	$20,425
TOTAL:	$26,000

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 2024 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 a single-story building of frame construction, approximately seventy-two years-old, containing 1,414 square feet of living area on a 10,137 square foot site in Rolling Meadows, Palatine Township, Cook County. The subject is classified as 2-03 under the Cook County Real Property Assessment Classification Ordinance. Features of the property include a full bathroom and an attached one-car garage.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant presents information on three sales comparables with varying degrees of similarity to the subject property. The properties offered by the appellant as comparables are single-story, class 2-03 buildings of vinyl and wood siding construction, ranging in age from sixty-eight to seventy-one years-old, and ranging in size from 1,324 to 1,794 square feet of living area. All have garages, The comparables range in distance to the subject property from 0.46 to 0.91 miles.

The appellant's selected sales occurred between April 3, 2023 and July 5, 2024 with sales prices ranging from $159,000 to $265,100 or from $109.28 to $167.67. Based on this evidence, the appellant is requesting an assessment amount of $20,899.

The board of review submitted its "Board of Review Notes on Appeal" stating the total assessment for the subject property as $26,000 and an improved assessment of $20,425, corresponding to a market value of $260,000 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties.

In support of its contention of the correct assessment, the board of review submitted information on four sales comparables. The sales comparable properties are single-story buildings of frame construction, ranging in age from seventy-one to seventy-two years-old and ranging in size from 1,287 to 1,353 square feet of living area. Three have crawl spaces and one has a partial basement. Three have two-car garages. The board of review reports that two of its comparables are on the same block as the subject property and two are within a quarter-mile. The board of review's selected sales occurred from July 14, 2021 to May 12, 2023 for sale prices of $290,000 to $378,500 or $225.33 to $279.75 per square foot of living area.

Conclusion of Law

The taxpayer asserts assessment overvaluation based on comparable sales. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant failed to satisfy this burden of proof.

The Board finds the best evidence of market value is the appellant's sales comparables #1 and #2 and the board of review's sales comparable #1. These properties are similar to the subject in terms of design, living area, age, construction and proximity. In contrast, the appellant's comparable #3 is 380 square feet larger than the subject property in living area. The board of review's comparable sales #2, #3 and #4 occurred farther in time from the lien date. The Board finds that these sales comparables are afforded less weight based on these factors. The best evidence sales comparables have a sales price per square foot ranging from $109.28 to $279.75. Because the subject property's implied market value of $260,000, or $183.88 per square foot, is within the range established by the best sales comparables in the record, the Board finds the appellant **did not** demonstrate by a preponderance of the evidence that 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: ______________________ ______________________

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: September 15, 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 <u>PETITION AND EVIDENCE</u> 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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