



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

APPELLANT: Irshad Pathan  
DOCKET NO.: 14-25673.001-R-1  
PARCEL NO.: 04-25-402-027-0000

The parties of record before the Property Tax Appeal Board are Irshad Pathan, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 15,840  
**IMPR.:** \$ 79,819  
**TOTAL:** \$ 95,659

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 2014 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 two-story dwelling of masonry construction with 4,201 square feet of living area. The dwelling was constructed in 2013. Features of the home include a full unfinished basement, central air conditioning, three fireplaces, and a three-car garage. The property has a 19,800 square foot site and is located in Wilmette, New Trier Township, Cook County.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement, and also that the fair market value of the subject property was not accurately reflected in its assessed value as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for four properties suggested as comparable to the subject. In addition, the appellant submitted color exterior photographs of the subject and the comparables. Lastly, the appellant's grid stated that the subject contains 3,985 square feet of living area with no further evidence.

In support of the market value argument, the appellant submitted a real estate contract confirming that the appellant purchased the subject in February 2012 for \$290,000. Shortly thereafter, the appellant demolished and began construction on a new two story dwelling that was completed in February 2014. In support, the appellant submitted the certificate of occupancy dated February 3, 2014, copy of the contractor's contract stating that construction costs totaled \$630,000, and blue prints of the newly constructed dwelling with no calculation of size. Lastly, in the pleadings the appellant stated that the total cost of the subject including land was \$920,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,398. The subject's assessment reflects a market value of \$1,041,269 or \$247.86 per square foot of living area, land included, when using the 2014 three year median level of assessment for Cook County of 9.93% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four equity comparables and sales data for comparable #3. In addition, the board of review confirmed the sale of the subject in 2012 for \$290,000.

In rebuttal, the appellant distinguished the board of review's comparables based on size and confirmed that two of the board of review's comparables are assessed lower than the subject.

### **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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant failed to submit sufficient evidence of the subject's construction costs and calculation of size. The appellant's only evidence of construction costs was the contractor's contract. No further evidence such as an itemization of final costs, contractor affidavits or release forms were submitted to substantiate the appellant's final construction costs. In addition, the blue prints submitted did not state the size of subject. After considering the evidence submitted, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not warranted.

The taxpayer also 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 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 appellant's comparables #1, #2, and #3 and the board of review's comparables #3 and #4. These comparables had improvement assessments that ranged from \$17.12 to \$20.55 per square foot of living area. The subject's improvement assessment of \$21.20 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

*Mark Allison*

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Chairman

*DR*

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Member

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Member

*Robert Hoffmann*

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Member

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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: May 20, 2016

*Shirley*

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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 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 the subsequent year 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.

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.