



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

APPELLANT: Zille Khan
DOCKET NO.: 07-25147.001-R-1
PARCEL NO.: 03-06-400-012-0000

The parties of record before the Property Tax Appeal Board are Zille Khan, the appellant; 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: \$ 10,473
IMPR: \$ 31,527
TOTAL: \$ 42,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,029 square foot parcel improved with a 33-year-old, two-story, single-family dwelling of frame construction containing 2,318 square feet of living area. Features of the residence include two and one-half bathrooms, central air-conditioning, a fireplace and a two-car attached garage. The subject is built with crawl space and located in Wheeling Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of frame construction located within one-quarter mile of the subject. The appellant's comparables one and two are located in neighborhood code 14 while comparables three and four are located in neighborhood code 11. The improvements range in size from 2,278 to 2,599 square feet of living area and range in age from

23 to 39 years old. The comparables contain two and one-half bathrooms, central air-conditioning, one or two fireplaces and a two-car attached garage. Three comparables have a partial or full-unfinished basement. The improvement assessments range from \$12.70 to \$13.54 per square foot of living area.

The appellant's evidence disclosed that the subject was incorrectly classified in neighborhood code 14, an upscale subdivision in Arlington Heights, whereas the subject is located in Buffalo Grove, Illinois. The appellant's evidence also disclosed that on October 1, 2008 the Cook County Assessor's Office issued a Certificate of Error (CE), changing the subject's neighborhood code from 14 to 11. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$46,401. The subject's improvement assessment is \$35,928 or \$15.50 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame construction located in neighborhood code 14. The boards comparable two is located next door to the subject, whereas, the other three properties are located in Arlington Heights, Illinois. The improvements range in size from 2,175 to 2,416 square feet of living area and range in age from 28 to 37 years old. The comparables contain one and one-half or two and one-half bathrooms, central air-conditioning, a fireplace and a two-car attached garage. Three comparables have a partial-unfinished basement. The improvement assessments range from \$17.32 to \$18.29 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter disclosing the improvement assessment for the board of review's comparable two, located on the same street and block as the subject, was adjusted downward by the assessor from \$37,662 to \$29,800 or \$13.74 per square foot of living area. In addition, the appellant submitted four new comparable properties and argued they further supported a reduction in the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within

the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the appellant's comparables three and four and the board of review's comparable two to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, exterior construction, design and age. In addition, they are located within one-quarter mile of the subject with the same neighborhood code. The improvement assessments range from \$13.30 to \$13.74 per square foot of living area. The subject's per square foot improvement assessment of \$15.50 falls above the range established by these properties. The Board finds the five remaining comparables less similar to the subject in location in that they are located outside the subject's neighborhood code 11 and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

Next, the Property Tax Appeal Board did not consider the four new comparables submitted in rebuttal. *Section 1910.66 (c), of the Official Rules of the Property Tax Appeal Board* states in part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill. Adm. Code §1910.66(c). Therefore, the Property Tax Appeal Board is precluded from considering the new comparables submitted as rebuttal evidence.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: January 21, 2011

Allen Castrovillari

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.