



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

APPELLANT: Mohammed Khan  
DOCKET NO.: 07-26690.001-R-1  
PARCEL NO.: 10-21-119-097-0000

The parties of record before the Property Tax Appeal Board are Mohammed Khan, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:** \$ 3,840  
**IMPR.:** \$24,172  
**TOTAL:** \$28,012

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property has 3,000 square feet of land, which is improved with a 45 year old, two-story, frame and masonry, single-family dwelling containing 1,302 square feet of living area. The dwelling's amenities include one and one-half baths, a full basement with a formal recreation room, and air conditioning. The appellant's appeal is based on unequal treatment in the assessment process. In the alternative, the appellant argued that the subject's assessment does not reflect its market value.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on eight properties suggested as comparable to the subject. These properties are described as two-story, masonry or frame and masonry, single-family dwellings that range in age from 7 to 45 years old, and in size from 1,302 to 2,699 square feet of living area. The suggested comparables have either a full unfinished basement, a full basement with a formal recreation room, or a slab. The dwellings have from one to two and one-half baths. Additionally, all of the properties have a air conditioning, and six have a garage, ranging from a two-car to a two and one-half-car garage. These suggested comparables have

improvement assessments ranging from \$15.75 to \$17.07 per square foot of living area.

In support of the market value argument, the appellant submitted a printout from the Cook County Recorder of Deeds' website. The printout states that on November 1, 2005, a warranty deed for the subject was executed, with Steven and Deborah Marshall as the grantors, and the appellant as the grantee. The amount of the deed is listed as \$279,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$28,079 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on three properties suggested as comparable to the subject. These properties are described as two-story, frame and masonry, single-family dwellings that range in age from 48 to 49 years old, and in size from 1,218 to 1,269 square feet of living area. The suggested comparables all have a full basement with a formal recreation room, and air conditioning. Additionally, one of the dwellings has a fireplace. These suggested comparables have improvement assessments ranging from \$19.02 to \$19.75 per square foot of living area. The subject's improvement assessment is \$18.62 per square foot of living area.

The board of review's grid sheet states that the subject sold in January 2005 for \$279,000, or \$214.29 per square foot of living area. Additionally, the board of review's grid sheet states that Comparable #2 sold in March 2004 for \$221,000, or \$181.44 per square foot of living area.

The board of review also submitted a list of sales of properties located within the subject's neighborhood. This list included the PIN, deed number, the date of the sale, and the sale price for forty properties. No further information was provided regarding these properties. Based on this evidence, the board requested confirmation of the subject's assessment.

At hearing, the appellant, represented by Scott E. Longstreet of Park & Longstreet, P.C., re-affirmed the evidence previously submitted.

The board of review analyst, Roland Lara, Cook County Board of Review Analyst, argued that Section 2d of the "Property Tax Appeal Board Residential Appeal" form (the "Form") filed by the appellant does not have the "Recent Sale" box checked, and also referenced a recent decision of the Property Tax Appeal Board (the "Board") with docket number 08-25338.001-R-1. In that appeal, the Board found that, if a taxpayer does not raise an issue in the pleadings, the Board cannot consider that issue. The decision cites administrative law, statutory law, and case law to support this proposition. Mr. Lara further testified that the sale date and the lien date for this appeal were in different triennials, and that the appellant has provided no evidence to

show that the sales of the subject was an arm's-length transaction.

Mr. Lara then offered a map of the subject and the location of all of the comparables submitted by both parties. This map was taken into evidence without object from the appellant, and marked as "Exhibit BOR-A." Mr. Lara then testified that many of the appellant's comparables vary from the subject with regard to exterior construction and age, while the board of review's comparables are similar to the subject in age, improvement size, and exterior construction. Mr. Lara then re-affirmed the evidence previously submitted.

In rebuttal, Mr. Longstreet stated that it was a "scrivener's error" to not check the box for "Recent Sale" in Section 2d of the Board's Residential Appeal form. In support of this assertion, Mr. Longstreet stated argued that the rest of the documentation submitted by the appellant is "replete" with evidence that indicates the appellant intended to appeal based on a recent sale of the subject, as well as on uniformity grounds. Mr. Longstreet then argued that the board of review provided no evidence to dispute the fact that the recent sale of the subject was not arm's-length in nature. Finally, Mr. Longstreet stated that the board of review's comparables are not in close proximity with the subject.

Mr. Lara responded by citing 86 Ill. Admin. Code § 1910.63(b), which states that the appellant has the burden of going forward with the case, and that the burden is on the appellant to prove the transaction was arm's-length in nature. Under § 1910.63(b), if the appellant does not provide enough evidence to move forward in the appeal, the case shall be dismissed. Based on this Section, Mr. Lara asked that the Board not consider the recent sale evidence submitted by the appellant.

After reviewing the record, hearing the testimony, and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends unequal treatment in the subject's improvement assessment as the basis of this appeal. 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page

Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment date, the Board finds that the appellant has not met this burden.

The Board finds that Comparables #2 and #3 submitted by the appellant, and Comparable #2 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$16.50 to \$19.75 per square foot of living area. The subject's improvement assessment of \$18.62 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, and a reduction in the subject's assessment is not warranted based on lack of uniformity.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is warranted.

The board of review argued that since the appellant did not check the "Recent Sale" box in Section 2d of the Board's Residential Appeal form, the recent sale argument is not properly before the Board. The Board does not find this argument persuasive. At hearing, the board of review cited Board appeal number 08-25338.001-R-1, which states in relevant part:

Pursuant to Section 1910.50 of the Official Rules of the Property Tax Appeal Board, "[e]ach appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill.Admin.Code Sec. 1910.50(a) citing to 35 ILCS 200/16-180 of the Property Tax Code) See also Cook County Board of Review v. Property Tax Appeal Board, 345 Ill. App. 3d 539 (1st Dist. 2003). Therefore, the Property Tax Appeal Board will not examine the aforementioned equity data, comparable sales data, or recent appraisal submitted by the

appellant as 'recent sale' was the only basis for this appeal.

Chris Richards, PTAB 08-25338.001-R-1 (2012) (brackets and single quotes in original). Section 16-180 of the Property Tax Code uses the phrase "in the petition," but does not define what constitutes the "petition." In other words, does the "petition" include just the Board's Residential Appeal form, or does it also include any legal brief submitted by the appellant, or any evidence submitted by the appellant?

The cardinal principle of statutory interpretation is that the court must effectuate legislative intent. The best indicator of legislative intent is the statutory language. The court should consider the statute in its entirety, keeping in mind the subject it addresses and the legislature's apparent objective in enacting it. A reviewing court's inquiry, however, must always begin with the language of the statute itself, which is the surest and most reliable indicator of the legislature's intent. When the language of a statute is clear, it must be applied as written without resort to further aids or tools of interpretation. If statutory language is plain, the court cannot read into the statute exceptions, limitations, or conditions that the legislature did not express. Only when the meaning of the statute cannot be ascertained from the language itself may a court look beyond the language and resort to aids for construction.

Bd. of Educ. of Marquardt Sch. Dist. No. 15 v. Reg'l Bd. of Sch. Trustees of Du Page Cnty., 2012 IL App (2d) 110,360 (2d Dist. 2012) (citations omitted).

The word "petition" as it is used within the context of Section 16-180 is ambiguous, and the Board must construe the term using the principals of statutory construction described in Marquardt. When looking to the legislative history of Section 16-180, the meaning of the word "petition" as it is used in that section becomes clear.

Section 16-180 was amended by Public Act 93-248, which added the sentence, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." H.B. 2567, 93rd Gen. Assemb., Reg. Sess. (Ill. 2003) (enacted). During debate in the House of Representatives, the chairman of the House Revenue Committee at the time, Representative Molaro, stood in support of the bill, and stated as follows:

So, all this Bill says, when you go to PTAB and you want your taxes reduced and you say these are the seven reasons, then when you go to PTAB to argue it you stick with those seven reasons. You shouldn't be able to surprise the assessor and surprise the other taxpayers. This isn't that type of thing. We're not looking for

surprises. It should all be laid out. We should see what it is. And if you lay it out and you weren't fairly assessed you should get the reduction. That's the American way. And I urge an "aye" vote.

93rd Gen. Assemb., 35th Legis. Day, H. of Reps., Floor Debate on HB 2567 (statements by Representative Molaro). Representative Molaro was also a chief co-sponsor of HB 2567.

According to the legislative debate regarding HB 2567, it seems clear that the intention of the added sentence was to prevent the adversarial party from being surprised with a new or different argument made while at the Board. However, no one stated during debate that a particular box must be checked on a particular form for an argument to be properly before the Board.

Based on the foregoing discussion, the Board finds that the legislative intent in adding the sentence to Section 16-180 via Public Act 93-248 was to avoid a surprise argument. Thus, it appears the word "petition" as used in Section 16-180 may include everything submitted by the appellant, since everything would be available to the board of review, and it could prepare a proper defense based on the appeal form, brief, evidence, or any other documentation submitted by the appellant. With the ability to prepare a proper defense, the board of review can hardly say it was surprised at hearing by the recent sale argument made by the appellant.

The appellant raised the recent sale argument in the brief, and also through the submission of the Cook County Recorder of Deeds' website printout. Furthermore, the board of review reported the sale of the subject on its grid sheet. In essence, not only was the board of review made aware of the recent sale of the subject through the appellant's brief and evidence, it acknowledged the sale in its own pleadings.

Furthermore, when taken in context with the entirety of the documentation and evidence submitted by the appellant, it is clear that the appellant intended to raise a market value argument based on a recent sale of the subject. See, e.g., People v. Solan, 2012 IL App (2d) 110944 (2d Dist. 2012) (finding that, although the criminal complaint against the defendant stated that the charge against him was leaving the scene of an accident, when looking at the entire complaint, it is clear that this was a scrivener's error on the part of the arresting officer, and that the actual charge should have read driving while under the influence of alcohol). Moreover, each appeal before the Board "shall be based upon equity and the weight of the evidence." Bd. of Educ. of Ridgeland Sch. Dist. No. 122, Cook Cnty. v. Prop. Tax Appeal Bd., 2012 IL App. (2d) 110,461, (1st Dist. 2012); 35 ILCS 200/16-185. In other words, each appeal to the Board is necessarily fact specific, and must be based upon the particular record of each case. See Ridgeland Sch. Dist., 2012 IL App. (2d) 110,461. Thus, the Board's decision in appeal number 08-25338.001-R-1 is not binding on the

Board in this appeal. Therefore, the Board finds that the recent sale argument is properly before the Board even though the appellant did not check the "Recent Sale" box in Section 2d of the Board's Residential Appeal form.

Next, the Board finds that a sale of the subject took place in November 2005. This finding is supported by the Cook County Recorder of Deeds' website printout submitted by the appellant, and the board of review's grid sheet. The sale price is undisputed to have been \$279,000. Based on this record the Board finds that the subject property had a market value of \$279,000 for tax year 2007. Since market value has been determined, the 2007 Illinois Department of Revenue three-year median level of assessment for class 2 property of 10.04% shall apply. In applying this level of assessment to the subject, the total assessed value is \$28,012 while the subject's current total assessed value is above this amount. Therefore, the Board finds that 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: August 28, 2012

*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.