



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

APPELLANT: Harish Bhatt
DOCKET NO.: 12-24050.001-R-1
PARCEL NO.: 18-30-306-007-0000

The parties of record before the Property Tax Appeal Board are Harish Bhatt, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 15,327
IMPR.: \$ 107,572
TOTAL: \$ 122,899

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 2012 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 a four year-old, two-story dwelling of masonry construction. The parties differed as to the size of the living area. Features of the home include a full finished basement, central air conditioning, two fireplaces and a four-car garage. The property has a 26,657 square foot site and is located in Lyons Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argues a contention of law as the basis of the appeal. In support of this argument, the appellant submitted a brief arguing the assessment is based on erroneous information

about the size of the dwelling. The appellant argued the correct size of the dwelling is 5,328 square feet of living area.

In support of this argument, the appellant submitted four architectural drawings of the site and the dwelling. They are entitled, in order of submission: architectural site plan, basement floor plan, first floor plan, and second floor plan. The drawing for the architectural site plan bears the notation: "proposed residence F.A.R. = 5,328 s.f." The drawings for the basement, first floor and second floor bear illegible notations. Each of the four drawings bears the dates of 2006 and 2007 and the notation "permit review comments." The appellant did not submit further evidence. The appellant requested a total assessment reduction to \$108,140, with an improvement assessment of \$92,813, based on the corrected size of the dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,899. The subject property has an improvement assessment of \$107,572, or \$17.42 per square foot of living area, when using the board of review's indicated size of 6,175 square feet. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables ranging from 6,056 to 6,571 square feet of living area.

In rebuttal, the appellant argued that the board of review failed to address the contention of law. Instead, the board of review submitted equity comparables that were dissimilar to the subject. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

Pursuant to Section 10-15 of the Illinois Administrative Procedure Act, "unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The taxpayer argues a contention of law as the basis of the appeal. 86 Ill.Admin.Code §1910.65(d). Accordingly, the appellant's contention of law must be proved by clear and convincing evidence. 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 the appellant's argument is without merit and a reduction in the subject's assessment is not warranted.

The Board finds the appellant failed to prove the subject's dwelling contained 5,328 square feet of living area. Each of the appellant's four architectural drawings was dated for 2006 and 2007, five to six years prior to the instant tax lien year of 2012, and was for "permit review comments." The site plan disclosed that the 5,328 square foot size of the dwelling was for a "proposed residence." The other three drawings are illegible

and, therefore, do not disclose relevant evidence that proves or tends to prove the appellant's contention. The most the appellant's evidence disclosed is that there was a proposition to build a dwelling of 5,328 square feet at a time too distant from the tax lien year to be considered recent. The appellant did not submit further evidence.

Based on this record, the Board finds 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.

Mark Allison

Chairman

[Signature]

Member

Member

[Signature]

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: May 20, 2016

[Signature]

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.