



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

APPELLANT: Rajeev Marwaha  
DOCKET NO.: 12-25940.001-C-1  
PARCEL NO.: 15-05-210-025-0000

The parties of record before the Property Tax Appeal Board are Rajeev Marwaha, the appellant(s); 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:** \$ 8,268  
**IMPR.:** \$ 42,132  
**TOTAL:** \$ 50,400

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a one-story building of masonry construction with 2,240 square feet of building area. The dwelling is 47 years old. The property has a 3,150 square foot site, and is located in Stone Park, Proviso Township, Cook County. The subject is classified as a class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The appellant's evidence did not include the improvement size for these comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,400. The subject property has an improvement assessment of \$42,132, or \$18.81 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on five sale comparables from the CoStar comps service.

In rebuttal, the appellant submitted a summary of the real estate taxes paid for the subject and appellant's comparable #1.

At hearing, the appellant reaffirmed the evidence previously submitted. The appellant argued that the subject and appellant's comparable #1 are adjacent to each other, and are identical to each other. The appellant further argued that the subject's assessment is much higher than appellant's comparable #1's assessment.

The board of review analyst reaffirmed the evidence previously submitted. The board of review analyst also argued that appellant's comparables #2 and #3 are one building that consists of two pro-rated PINs. The board of review analyst also argued that appellant's comparable #1 was a partial assessment. Finally, the board of review analyst noted that the appellant's grid sheet does state the improvement size for the subject or the comparables.

The Board gave the appellant 30 days to obtain the improvement sizes for the comparables submitted by the appellant. The appellant timely submitted the improvement size for the subject and appellant's comparable #1. The appellant's submission states that the measurements were obtained by measuring the outside perimeter of the buildings. The appellant did not submit the improvement size for appellant's comparables #2 or #3.

#### **Conclusion of Law**

The taxpayer 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) (emphasis added). 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 did not provide the improvement size for comparables #2 and #3. Therefore, the Board is unable to ascertain these properties' improvement assessment per square foot in order to make a proper comparison with the subject. As such, these comparables were not considered in the Board's analysis. The Board further finds that appellant's comparables #1 is similar to the subject. However, one comparable does not constitute a range. See id. Therefore, the Board finds that the appellant has not proven, with clear and convincing evidence, that the subject is inequitably assessed, and a reduction in the subject's improvement assessment is not 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.

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Chairman



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Member



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Member



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Acting Member

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Member



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Acting 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: November 20, 2015



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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.