



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

APPELLANT: K. Mathew Sadhu
DOCKET NO.: 13-30545.001-R-1
PARCEL NO.: 31-03-201-121-0000

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

Based on the facts and exhibits presented in this matter, 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: \$1,403
IMPR.: \$1,097
TOTAL: \$2,500

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 2013 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 36 year-old, one-story dwelling of frame construction containing 1,192 square feet of living area. Features of the home include a slab foundation and central air conditioning. The property has a 2,079 square foot site and is located in Rich Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested comparable sales and adjustment information. The appellant requested a total assessment reduction to \$2,057.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,405. The subject's assessment reflects a market value of \$75,050, or \$62.12 per square foot of living area including land, when applying the level of

assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on five suggested sales comparables. The board of review also submitted its Supplemental Brief to its Notes on Appeal arguing the appellant's adjustment information and opinions in the Residential Appeal Petition were made by an unlicensed person, namely "Rick Robin of Pro Tax Appeals," engaging in the unauthorized practice of real estate appraisal. The board of review appended to its Supplemental Brief a six-page Order from the Illinois Department of Financial and Professional Regulation finding Rick Robin had engaged in the unauthorized practice of real estate appraisal in a prior instance, and ordering him to "cease and desist" from that practice and pay a civil penalty fine of \$30,000. Consequently, the board of review requested the Board either dismiss the appeal or find a reduction of the assessment is unwarranted.

In rebuttal, the appellant argued that the comparables submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics and were not recent sales.

Conclusion of Law

The Board finds that the appellant's evidence attributes the adjustment information grid to "Pro Tax Appeal." However, none of the evidence submitted by either party to this appeal contains information attributing those adjustments to Rick Robin. Therefore, the board of review's Motion to Dismiss the appeal is denied. These findings and holding are confined to the specific facts presented into evidence for this appeal only. However, as to the admissibility of those adjustments in the appellant's equalization grid, the Board finds the appellant failed to lay a foundation for them and, therefore, gives them no weight.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board further finds the best evidence of market value to be the appellant's comparable sales #1, #2, #3, #4 and #5. These comparables sold for prices ranging from \$14.63 to \$24.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$62.12 per square foot of living area including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: December 23, 2016



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.