



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

APPELLANT: Harish Bhatt  
DOCKET NO.: 14-26103.001-R-1  
PARCEL NO.: 18-30-306-007-0000

The parties of record before the Property Tax Appeal Board are Harish Bhatt, the appellant(s), 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 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:** \$ 15,327  
**IMPR.:** \$ 98,568  
**TOTAL:** \$ 113,895

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 (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 two-story dwelling of masonry construction. The dwelling is four years old. Features of the home include a full basement with a formal recreation room, central air conditioning, two fireplaces, and a four-car garage. The property has a 26,657 square foot site, and is located in Burr Ridge, Lyons Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner-occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The appellant's evidence states that the subject's improvement size is 5,328 square feet of living area. In support of this assertion, the appellant submitted four architectural drawings. The first architectural drawing is of the architectural site plan, and states that the "proposed residence" is 5,328 square feet of living area. The remaining three architectural drawings are of the basement, first floor, and second floor. The Board notes that the measurements on the latter three architectural drawings are in such small print, that the values are illegible. Moreover, all four of the architectural drawings state that, as of sometime in 2006, the architect was awaiting "permit review comments." The appellant also submitted an affidavit naming Chirag R. Patel as the affiant. In the affidavit, Mr. Patel states that he is the vice president of Sacmi Contractors Inc., that Sacmi Contractors Inc. built the subject property, and that the subject has an improvement size of 5,328 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,792. The subject property has an improvement assessment of \$118,465.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and one sale comparable.

The board of review's evidence states that the subject's improvement size is 6,288 square feet of living area, with no evidence submitted in support of this assertion.

In rebuttal, the appellant submitted a letter from the Cook County Assessor stating that the subject's improvement assessment for tax year 2015 was reduced due to "a factual change in your property records." The appellant also submitted a printout of data from the Assessor's database stating that the subject's improvement size was 5,328 square feet of living area as of tax year 2015.

### **Conclusion of Law**

Initially, the Board finds that the subject's improvement size is 5,328 square feet of living area. "Standard of proof. 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 Board finds that the architectural drawing of the site plan, in conjunction with the affidavit from Mr. Patel, shows, more likely than not, that the subject property's improvement size is 5,328 square feet of living area. The board of review did not submit any information to contradict this evidence, other than the conclusory statement in its grid sheet that the subject's improvement size is 6,288 square feet of living area. This conclusory statement, without supporting evidence, is not enough to overcome the evidence submitted by the appellant. Therefore, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's improvement size is 5,328 square feet of living area. The Board further finds that the subject's improvement assessment is \$22.30 per square foot of living area.

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). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to appellant comparables #1, #2, and #4. These comparables had improvement assessments that ranged from \$17.50 to \$18.52 per square foot of living area. The subject's assessment of \$22.30 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and 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: October 21, 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.