



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

APPELLANT: Sanhita Agnihotri
DOCKET NO.: 15-31093.001-R-1 through 15-31093.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sanhita Agnihotri, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-31093.001-R-1	10-27-319-025-0000	2,970	28,431	\$31,401
15-31093.002-R-1	10-27-319-026-0000	2,970	28,431	\$31,401

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 2015 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 improved with one dwelling covered by two Property Index Numbers (PINs). The dwelling consists of a two-story single-family residential structure of masonry construction with 4,212 square feet of living area. The dwelling is shown as 27 years old. Features of the structure include an unfinished basement, central air-conditioning, one fireplace, and a two-car attached garage. It is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance. The dwelling is situated on a 7,920 square foot site and is located in Lincolnwood, Niles Township, Cook County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of this argument, the appellant submitted information on five equity comparables.

The comparables consist of five two-story single-family residential structures of masonry construction that range from 8 to 59 years old. Three of the comparables are located within the same neighborhood code as the subject. Four of the comparables have unfinished basements, one comparable has a basement with a finished area. All of the comparables have central air conditioning. The comparables all have fireplaces, ranging from one to four in number. The comparables have garages, ranging from two-car to 3.5-car capacity. The dwellings range in size from 4,078 to 4,264 square feet and have improvement assessments ranging from \$46,958 to \$54,813 or from \$11.16 to \$13.02 per square foot of living area.

Based on this evidence, the appellant requested that total assessment be reduced to \$60,033, or \$30,011 as to each PIN.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$31,361 per PIN (or a total improvement assessment of \$62,722) or \$14.90 per square feet of living area.

The board of review submitted what they have enumerated as four comparables. Comparable #1, however, is part of the subject property. The three remaining comparables pertain to one dwelling assessed under three separate PINs. The dwelling is a two-story single-family structure of masonry construction that is 27 years old. It is located within the same neighborhood code as the subject. The dwelling has an unfinished basement, central air-conditioning, two fireplaces, and a two-car garage. It has 4,466 square feet of living area and a combined improvement assessment of \$66,158 or from \$14.82 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The record contains essentially six assessment comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2, #3 and #5 as the dwellings are 27 to 32 years older than the subject. Further, comparables #2 and #5 are located in different neighborhood codes than the subject.

The Board finds three equity comparables, being appellant's comparables #1 and #4 and the board of review's comparable to be the most similar to the subject in location, design, and features. These comparables had improvement assessments that ranged from \$47,060 to \$66,158 or from \$11.16 to \$14.82 per square foot of living area. Although the subject's improvement

assessment of \$62,722 falls within the range established by the most similar comparables contained in this record, each of the best comparables submitted in the record is superior to the subject in various aspects. Appellant's comparables #1 and #4 are superior due to their more recent construction and other features such as a greater number of bathrooms, number of fireplaces, and larger garage capacity. The board of review's comparable is superior due to its greater number of bathrooms and fireplaces. Therefore, based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvements were 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

Member



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: June 19, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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