



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

APPELLANT: Kalpana Panchal  
DOCKET NO.: 15-39618.001-R-1  
PARCEL NO.: 01-22-400-029-0000

The parties of record before the Property Tax Appeal Board are Kalpana Panchal, the appellant, by attorney Anthony Lewis of the Law Offices of Gary H. Smith 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:

**LAND:** \$25,482  
**IMPR.:** \$44,518  
**TOTAL:** \$70,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from an administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 a 1.5-story single family dwelling with 4,524 square feet of living area of frame and masonry construction. The dwelling is approximately 27 years old. Features of the home include a full finished basement, central air conditioning, five fireplaces and a three-car attached garage. The property has a 101,930-square foot site and is located in South Barrington, Barrington Township, Cook County. The subject is classified as a class 2-04 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 an appraisal estimating the subject property had a market value of \$700,000 as of January 1, 2012. The appraisal was prepared by Robert B. Merel. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales that sold for prices ranging from \$525,000 to \$785,000 or from

\$112.13 to \$180.50 per square foot of living area. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$579,000 to \$812,500. The appraiser indicated the subject property was owner occupied.

The appellant also submitted a copy of the decision issued by the Property Tax Appeal Board for the prior tax year under Docket No. 14-34420.001-R-1 wherein the assessment of the subject property was reduced to \$70,000 based on an agreement of the parties.

The appellant requested the subject's assessment be reduced to \$70,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,801. The subject's assessment reflects a market value of \$928,010 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-04 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables.

### **Conclusion of Law**

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 finds the only evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$700,000 as of January 1, 2012. The subject's assessment reflects a market value of \$928,010, which is above the appraised value presented by the appellant. Additionally, the Property Tax Appeal Board finds the subject property is an owner-occupied dwelling that was the subject matter of an appeal before the Board the prior tax year under Docket No. 14-34420.001-R-1 wherein the assessment of the subject property was reduced to \$70,000. The Board further finds that 2014 and 2015 are within the same general assessment period. Therefore, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the assessment as established by the Property Tax Appeal Board for the 2014 tax year should be carried forward to the 2015 tax year. As a final point, little weight was given the board of review equity comparables as this evidence did not address the appellant's market value argument. Based on this evidence the Board finds a reduction in the subject's assessment is 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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: March 20, 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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