



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

APPELLANT: Amit Patel
DOCKET NO.: 15-39787.001-R-1
PARCEL NO.: 03-05-201-026-0000

The parties of record before the Property Tax Appeal Board are Amit Patel, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$2,811
IMPR.: \$12,140
TOTAL: \$14,951

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story residential dwelling containing 1,084 square feet of living area. The subject is approximately 55 years old and features a partial unfinished basement and a fireplace. The subject is situated on a 6,615 square foot site in Buffalo Grove, Wheeling Township, Cook County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation and the subject's assessment is inequitable.¹ In support of the overvaluation argument the appellant submitted information on the subject's purchase in June 2010 for \$102,000. In support of the inequity claim the appellant submitted four equity comparables with varying degrees on similarity to the subject. The comparables had improvement assessments ranging from \$10,455 to \$17,904 or from \$7.29 to \$10.43 per square foot of living area. The appellant also submitted a copy of the final decision issued by the Property Tax Appeal Board establishing the subject's 2014 assessment of \$10,200 under Docket Number 14-34614.001-R-1. The appellant's petition depicts a 2015 total assessment for the subject of \$16,745, which reflects a market value of approximately \$167,450 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2 property of 10%. The subject is depicted as having an improvement assessment of \$13,934 or \$12.85 per square foot of living

¹ Appellant's counsel failed to check the correct bases on the appeal petition, however the Board will rule on the evidence as submitted.

area. Based on this evidence the appellant requested the subject's 2014 assessment be carried forward pursuant to Section 16-185 of the Property Tax Code.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

Section 16-185 of the Property Tax Code states in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel **on which a residence occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (Emphasis Added) (35 ILCS 200/16-185).

The Board finds in Section 4 of the appeal petition, appellant's counsel indicated the subject was rented in November 2010. No other information or evidence depicts the subject was owner occupied on January 1, 2015. Therefore, the Board finds the record depicts the subject was not owner occupied in 2015 and therefore Section 16-185 as cited by appellant's counsel does not apply.

The appellant also 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant did not this burden of proof and a reduction in the subject's assessment is not warranted on this basis. The Board finds a purchase of the subject in June 2010 is not indicative of the subject's market value as of January 1, 2015. Therefore, no reduction is warranted based on overvaluation.

The appellant also claims unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The appellant presented assessment data on a total of four equity comparables that were generally similar to the subject although comparables #1 and #2 were significantly older than the

subject and all comparables being larger and located in a different neighborhood than the subject. The comparables had improvement assessments ranging from \$10,455 to \$17,904 or from \$7.29 to \$10.43 per square foot of living area. The subject's improvement assessment of \$12.85 is greater than the only comparables in this record. Therefore, after consideration of the differences between the comparables and the subject, the Board finds the subject's per square foot improvement assessment is not supported by the comparable properties contained in this record and a reduction in the subject's improvement assessment is warranted.

The board of review did not timely submit evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin. Code 1910.40(a) & 1910.69(a)).

As a result of this analysis, the Property Tax Appeal Board finds the appellant has demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted after making the appropriate adjustments for differences when compared to the subject.

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: October 16, 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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