



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

APPELLANT: K. Mathew Sadhu  
DOCKET NO.: 15-40650.001-R-1  
PARCEL NO.: 31-03-201-045-0000

The parties of record before the Property Tax Appeal Board are K. Mathew Sadhu, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$950  
**IMPR.:** \$1,550  
**TOTAL:** \$2,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final 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 consists of a two-story townhouse of frame construction containing 1,216 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full unfinished basement, central air conditioning, and 1½ bathrooms. The property has a 1,408 square foot site and is located in Country Club Hills, Rich Township, Cook County. The subject is classified as a class 2-95 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 six comparable sales improved with two-story dwellings that range in size from 1,248 to 1,320 square feet of living area. The comparables have sites ranging in size from 1,260 to 1,608 square feet of land area with the same assessment neighborhood code as the subject property. These comparables are located along the same street with four within the same block as the subject property. Each comparable has a full unfinished basement, four

comparables have central air conditioning and each comparable has 1½ or 2½ bathrooms. The sales occurred from March 2013 to February 2015 for prices ranging from \$19,300 to \$29,500 or from \$15.46 to \$22.35 per square foot of living area inclusive of the land. The appellant requested the subject's assessment be reduced to \$2,363.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,361. The subject's assessment reflects a market value of \$73,610 or \$60.53 per square foot of living area, including land, when applying the level of assessment for class 2-95 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings with either 1,216 or 1,257 square feet of living area. The dwellings were 43 or 44 years old. Each property has the same neighborhood code and classification code as the subject property. Each property has a full basement with one having finished area, two comparables have central air conditioning and each property has 1½ bathrooms. These properties have improvement assessments of \$5.27 or \$5.57 per square foot of living area. The subject has an improvement assessment of \$5.27 per square foot of living area.

In rebuttal the appellant's counsel noted that each of the board of review comparables was not a comparable sale.

### **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 comparable sales provided by the appellant. The comparables were similar to the subject property in location, age, style and features. These comparables sold for prices ranging from \$19,300 to \$29,500 or from \$15.46 to \$22.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$73,610 or \$60.53 per square foot of living area, including land, which is above the range established by the comparable sales in this record. The Board gives little weight to the evidence provided by the board of review due to the fact the comparables did not address the market value contention raised by the appellant but were used to establish assessment equity. 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. 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.

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Chairman



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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: February 18, 2020



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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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