



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

APPELLANT: Anil Kalra
DOCKET NO.: 16-36369.001-R-1
PARCEL NO.: 07-13-302-017-0000

The parties of record before the Property Tax Appeal Board are Anil Kalra, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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 **No Change** 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: \$9,240
IMPR.: \$24,789
TOTAL: \$34,029

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 2016 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 one-story dwelling of frame and masonry construction. The dwelling is approximately 54 years old and has 2,101 square feet of living area. Features of the home include a crawl-space foundation, a fireplace and a two and one-half car garage. The property has a 23,100 square-foot site and is located in Schaumburg, Schaumburg 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 assessment inequity as the basis of the appeal. The subject's improvement assessment is at issue in this appeal; the land assessment is not being contested. In support of this argument, the appellant submitted a grid analysis with information on four equity comparables and a spreadsheet with limited information on three additional equity comparables. On the grid analysis, four comparables are described as one-story frame or masonry dwellings

that are either 58 or 59 years old. One of these comparables has a partial basement; three have central air conditioning; and two have fireplaces. Information regarding garages was not provided on the appellant's grid analysis; however, the appellant's photographic evidence revealed that each comparable has a garage. The three additional comparables had no detailed description provided other than classification and neighborhood codes, size, and improvement assessment. The seven comparable dwellings range in size from 1,904 to 2,504 square feet of living area and have improvement assessments ranging from \$15,012 to \$21,730 or from \$7.59 to \$8.78 per square foot of living area. The appellant also submitted a map which revealed the seven comparables were located in close proximity to the subject property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$17,837 or \$8.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$34,029 was disclosed. The subject property has an improvement assessment of \$24,789 or \$11.80 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties with the same neighborhood and classification codes as the subject. Two of the comparables were described as being located on the same block as the subject property. The comparables are improved with one-story or one and one-half story dwellings of masonry or frame and masonry construction. The dwellings are from nine to fifty-nine years old and contain from 1,850 to 4,759 square feet of living area. Three comparables have full unfinished basements, and one comparable has a crawl-space foundation like the subject. Each comparable has central air conditioning and one or two fireplaces. Three comparables have garages. The board of review's comparable properties have improvement assessments ranging from \$22,949 to \$63,783 or from \$12.40 to \$16.12 per square foot of living area. As part of the submission, the board of review made reference to the August 2015 sale of the subject property at a price of \$339,900. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented assessment data on a total of 11 suggested comparables. The appellant's comparables #5 through #7 received less weight in the Board's analysis, because the appellant did not provide sufficient information to indicate whether they were actually comparable to the subject property. The Board finds the appellant's comparables #2 and #4 had significantly more living area than the subject and received reduced weight in the Board's analysis. The appellant's comparable #3 and board of review comparables #2 and #3 received reduced weight due to differences in foundation. Board of review comparable #4 received less weight due to differences in age, living area and foundation. The Board finds the best evidence of assessment

equity to be the two comparables that were like the subject in not having a basement. The appellant's comparable #1 and board of review #1 were most similar to the subject in foundation and were very similar in location, one-story design, age and living area. These comparables had improvement assessments of \$15,012 and \$32,905 or \$7.59 and \$16.12 per square foot of living area. The subject's improvement assessment of \$24,789 or \$11.80 per square foot of living area falls between the improvement assessments of the two best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: April 23, 2019



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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