



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

APPELLANT: Kamlesh Patel  
DOCKET NO.: 16-36390.001-R-1  
PARCEL NO.: 04-25-202-132-0000

The parties of record before the Property Tax Appeal Board are Kamlesh Patel, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$26,928  
**IMPR.:** \$150,675  
**TOTAL:** \$177,603

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 three-story, single family dwelling of masonry construction with 8,566 square feet of living area. Features of the home include six and three-half baths, a full finished basement, three fireplaces, and a three-car garage. The dwelling was constructed in 2001. The property has a 44,881 square foot site and is located in Glenview, Northfield Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The appellant requested the subject's assessment be reduced to \$177,603.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$206,817. The subject has a total improvement assessment of

\$179,889 or \$21.00 per square foot of living area. In support of the assessment, the board of review submitted four equity comparables.

In rebuttal, the appellant's reaffirmed the evidence submitted and distinguished the board of review's comparables based on size and amenities. The appellant also requested that the 2016 assessment be reduced to the 2017 and 2018 tax years. In support, the appellant submitted the 2017 board of review letter reducing the subject's assessment to \$163,727.

### **Conclusion of Law**

The Board finds no merit in the appellant's argument that the subject's 2016 assessment should be restored to the subject's 2017/2018 assessment. Evidence showing that the subject received a reduction in a later year is admissible, can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 90 (1974). However, when such evidence is taken into account, consideration must be given to any changes in the property that may have changed the subject's assessed value. Hoyne, 60 Ill. 2d at 90. In this case, the appellant argued that the 2016 assessment was too high merely because the 2017 were reduced by the board of review. The appellant failed to present any facts that suggest the board of review's reduction in 2017/2018 because it was grossly excessive. In addition, the appellant did not submit any evidence that the subject's 2016 condition had not changed from 2017/2018. The Appellant Court in Moroney v Illinois Property Tax Appeal Board, 2013 Ill.App. (1<sup>st</sup>) 120493, distinguished Hoyne as confined to its unique facts. The Court rejected the appellant's argument that Hoyne stood for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in prior year's assessments." Moroney, 2013 Ill. App. 120493 at P46. As the Appellant Court observed, "just because factors warranting a reduction existed in 2006, does not mean they existed in 2005, or any other year for that matter (which why property taxes are assessed every year)." Id. Based on this record, the Board finds that the appellant's contention of law is without merit.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables are similar in location, size, and age. The comparables had improvement assessments that ranged from \$15.98 to \$19.85 per square foot of living area. The subject's improvement assessment of \$21.00 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was 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: May 26, 2020



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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