



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

APPELLANT: Harish Dani  
DOCKET NO.: 16-42275.001-C-1  
PARCEL NO.: 07-24-401-005-0000

The parties of record before the Property Tax Appeal Board are Harish Dani, 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 **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:** \$132,052  
**IMPR.:** \$0  
**TOTAL:** \$132,052

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 229,561 square feet of vacant land and located in Schaumburg Township, Cook County. The subject is classified as a class 1 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal regarding a portion of the subject property. The appellant asserts that the subject contains 229,561 square feet of vacant land with 75,486 square feet of the subject being unusable wetlands. The appellant is only contesting the size and the assessed value of the subject's wetlands. In support of this argument, the appellant submitted information on two equity comparables and an appraisal asserting that the size of the wetlands is 75,486 square feet. The appellant requested that the size of the wetlands be calculated at 75,486 square feet and this portion of the property be assessed at \$0.50 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,052. The subject has a total assessment of \$1,320,520 or \$5.73 per square foot of living area. In support of the assessment, the board of review submitted five sale comparables.

At hearing, the appellant's attorney and the board of review analysts re-affirmed the evidence previously submitted. The board of review analysts offered no objection to adopting into evidence the appellant's 2016 appraisal without the appraiser's testimony. The board of review analysts moved to dismiss the appellant's appeal. In support of their motion to dismiss, the board of review analysts attested that the appellant's evidence includes only two equity comparables, and there is no showing of physical and locational jurisdictional similarities to the comparables, and market value considerations. The board of review analysts further attested that a plat of survey and/or a core of engineer's report were not submitted defining the subject's wetlands and that the subject's assessed market value is supported by the appraisal's market value. The board of review analysts attested that the appellant failed to submit clear and convincing evidence to prove assessment inequity. In rebuttal, the appellant's attorney argued that the equity comparables were not rebutted by the board of review and are located next to the subject. The appellant's attorney then offered to admit into evidence a wetland survey. The board of review analysts objected to the admission of the wetland survey based on hearsay and due to the survey's 2017 lien date. The Board sustained the board of review's objection per the rules of the Property Tax Appeal Board which prohibits the submission of new evidence as rebuttal. 86 Ill.Admin.Code 1910.66. Also, since the appellant's surveyor was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the report and opinions or conclusions drawn from them, and be subject to cross-examination under oath, the Board sustained the board of review's objection to the admission of the wetland survey and gives it no weight. *See Oak Lawn Trust & Savings Bank v. City of Palos Heights*, 115 Ill.App.3d 887, 450 N.E.2d 788 (1<sup>st</sup> Dist. 1983); 86 Ill.Admin.Code 1910.67(l).

The appellant's attorney asserts that the appraisal confirms the size of the wetland portion of the property. In response, the board of review analysts attested that appraisal does not include any evidence to establish a breakdown of what is unusable, buildable or wetland property such as core of engineer's report or plat of survey. The board of review also noted that the appraisal requested a wetland survey to be completed by an engineering firm. The board of review analysts requested that the Board take judicial notice of the subject's 2016 property record card stating that 55,321 square feet of the subject was assessed at \$0.50 per square foot. The appellant's attorney objected and argued that the property record card was not included in the board of review's evidence and that the appraisal confirmed the size of the wetlands on pages 17, 19, and 35. In rebuttal, the board of review analysts attested that page 19 of the appraisal requested that the appellant complete a wetlands survey to confirm the subject's size and that the appraiser only asserted that 75,486 square feet of the subject "appears" to be wetlands. The Board took judicial notice of the property record card as to the subject containing 55,321 square feet of land being assessed at \$0.50 per square foot by the Cook County Assessor.

The board of review analysts and the appellant's attorney agree that the only issue before the Board is the size of the wetland portion of the subject and not an assessed value of \$0.50 per square foot for that portion of land. The appellant's attorney asserts that per the appraisal the wetland portion of the subject is 75,486 square feet and the board of review asserts that the

appellant's appraisal is not conclusive as to the size of wetlands and that only 55,321 square feet of the subject should be assessed at \$0.50 per square foot per the property record card.

### **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 Board finds that the appellant failed to prove that the subject contains 75,486 square feet of wetland area and that this portion of the land should be assessed at \$0.50 per square foot. The appellant's only evidence confirming the size of the subject's wetlands is the appraisal. The appellant's appraisal on page 19 clearly states that "based on the site inspection, it *appears* there is wetlands on the rear portion of the subject site. We recommend a wetlands survey by a competent engineering firm." Furthermore, the appraisal's executive summary pages state that the appraiser was not provided with an ALTA survey indicating land area and did not take land measurements in the field. The appellant did not submit any further evidence such as a recommended ALTA survey or engineering report to substantiate the appraiser's estimated values. Lastly, the appellant's appraiser was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the report and opinions or conclusions drawn from them, and be subject to cross-examination under oath. Therefore, the Board finds that the appraisal is not conclusive as to the size of the subject's wetland portion of the property. The appellant did not prove by clear and convincing evidence that the size of the subject's wetlands is inequitably assessed and a reduction is not 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(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 21, 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

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