



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

APPELLANT: Mathew Geevarghese
DOCKET NO.: 17-23635.001-R-1
PARCEL NO.: 28-11-313-041-0000

The parties of record before the Property Tax Appeal Board are Mathew Geevarghese, the appellant, by attorney Michael R. Davies, of Ryan Law LLP, 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: \$1,819
IMPR.: \$9,723
TOTAL: \$11,542

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 2017 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 1.5-story dwelling of frame exterior construction with 1,152 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 6,615 square foot site and is located in Midlothian, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on four equity comparables located within the same neighborhood code as the subject. The comparables consist of class 2-03 1.5-story dwellings of frame exterior construction. The dwellings range in age from 64 to 100 years old and range in size from 1,123 to 1,425 square feet

of living area. One comparable has a full unfinished basement and three comparables each have a crawl-space foundation. One comparable has central air conditioning and a fireplace. Two of the comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$6,929 to \$8,650 or from \$5.66 to \$6.59 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$6,520 or \$5.66 per square foot of living area.

The board of review electronically submitted its "Board of Review Notes on Appeal" for this matter, but supplied documentation related to Docket No. 17-23632.001-R-1 which concerns parcel number 22-29-325-004-0000. The appellant submitted a copy of the final decision for tax year 2017 for the subject parcel disclosing a total assessment of \$11,542. Furthermore, the appellant reported the subject has an improvement assessment of \$9,723 or \$8.44 per square foot of living area.

The Board has examined the four comparables presented by the board of review and finds that the comparables are not located in the subject's neighborhood code, consist of two-story dwellings and range in age for 16 to 27 years old. These comparables are also much larger than the subject property ranging in size from 3,047 to 3,289 square feet of living area. Based on this evidence that does not relate to the subject property, 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 appellant submitted data on four comparable properties located in close proximity to the subject for the Board's consideration. The board of review submitted data that does not relate to the subject property as described above. The Board has given little weight to the board of review comparables due to their differences in location, age and/or dwelling size when compared to the subject. The Board has given reduced weight to appellant's comparables #1, #2 and #4 due to their inferior crawl-space foundations when compared to the subject's full unfinished basement.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 which is significantly older than the subject and lacks both air conditioning and a garage, which are both features of the subject property. Appellant's comparable #3 had an improvement assessment of \$6,929 or \$6.17 per square foot of living area. The subject's improvement assessment of \$9,723 or \$8.44 per square foot of living area is above the best comparable in this record but appears to be justified given the subject's superior age, air conditioning and garage features. 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: September 21, 2021



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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