



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

APPELLANT: Srini Chari
DOCKET NO.: 17-41628.001-R-1
PARCEL NO.: 10-18-324-030-0000

The parties of record before the Property Tax Appeal Board are Srini Chari, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **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: \$6,543
IMPR.: \$10,195
TOTAL: \$16,738

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 one-story dwelling of frame construction with 640 square feet of living area. The dwelling is approximately 87 years old. Features of the home include a partial unfinished basement. The property has a 7,932 square foot site located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-02 dwellings of masonry exterior construction ranging in size from 884 to 997 square feet of living area. The dwellings are either 57 or 59 years old. The comparables have full basements with one having finished area. One comparable has central air

conditioning. Each comparable has a 1-car or a 1.5-car garage. The comparables have improvement assessments ranging from \$13,281 to \$17,288 or from \$14.79 to \$17.34 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$10,195 or \$15.93 per square foot of living area.

The board of review submitted three sets of "Board of Review Notes on Appeal." The first set of Notes contends the subject parcel is improved with two dwellings; however, this notation appears to be erroneous and sets #2 and #3 of Notes present two different parcel numbers than the subject property. However, the Board finds that sets #2 and #3 each present comparable evidence of class 2-02 dwellings that are located within the subject's neighborhood code and will thus be analyzed herein in comparison to the subject.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with one-story class 2-02 dwellings of masonry or frame and masonry exterior construction ranging in size from 884 to 997 square feet of living area. The dwellings range in age from 57 to 67 years old. The comparables have partial or full basements, two of which have finished area. Four comparables each have central air conditioning. Each comparable has a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$13,851 to \$24,103 or from \$15.67 to \$24.35 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated May 1, 2018 disclosing the subject has a total assessment of \$28,810. The submission by the appellant also revealed that the subject has an improvement assessment of \$22,267 or \$34.79 per square foot of living area.

Conclusion of Law

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

The parties submitted eleven suggested comparables for the Board's consideration. These comparables are similar to the subject in location, design and/or class with varying degrees of similarity in some features, except each comparable has a newer age and a garage, in contrast to the subject, requiring downward adjustments to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$13,281 to \$24,103 or from \$14.79 to \$24.35 per square foot of living area. The subject's improvement assessment of \$22,267 or \$34.79 per square foot of living area falls within the range established by the comparables in this record on an overall improvement assessment basis but is above on a per square foot basis. The Board finds the subject's assessment is excessive considering its smaller

dwelling size, older age, and lack of a garage in contrast to the comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity and commensurate with the appellant's request is 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: August 24, 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

AGENCY

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