



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

APPELLANT: Michael Patel
DOCKET NO.: 17-44382.001-R-1
PARCEL NO.: 10-33-107-017-0000

The parties of record before the Property Tax Appeal Board are Michael Patel, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$4,452
IMPR.: \$42,225
TOTAL: \$46,677

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 two-story dwelling of frame and masonry exterior construction with 3,016 square feet of living area. The dwelling is approximately 42 years old. Features of the home include a basement, with finished area, central air conditioning, a fireplace and a 2-car garage. The property has a 5,088 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellant submitted information on four comparable sales that have the same neighborhood code as the subject property. The

comparables have sites with 4,845 or 5,088 square feet of land area and are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction that range in size from 3,040 to 3,187 square feet of living area. The dwellings range in age from 40 to 46 years. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a 2-car garage. The comparables sold from October 2015 to November 2017 for prices ranging from \$420,000 to \$450,000 or from \$134.62 to \$144.74 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the subject's improvement assessment. In support of the inequity argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story, class 2-78 dwellings that have varying degrees of similarity to the subject in age, size and features. The comparables have improvement assessments ranging from \$41,013 to \$47,256 or from \$13.20 to \$13.24 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$42,291. The requested assessment reflects a total market value of \$422,910 or \$140.22 per square foot of living area, land included when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$37,839 or \$12.55 per square foot of living area.

The board of review submitted two "Board of Review Notes on Appeal" with comparable sales and equity evidence for a different subject property located in a different neighborhood code than the subject and with different dwelling classifications than the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends, in part, the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value was submitted by the appellant as the board of review's evidence was not responsive to the appeal of this subject property. The Board gave less weight to the appellant's comparable sale #4 which sold in 2015 and is somewhat dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date. The remaining comparables sold from August 2016 to November 2017 for prices ranging from \$420,000 to \$450,000 or from \$134.62 to \$144.74 per square foot of living area, land included. The subject's assessment reflects a market value of \$475,810 or \$157.76 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is excessive and a reduction is justified.

The taxpayer also contends assessment inequity as an alternative 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity is not justified.

The appellant submitted four equity comparables with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$41,013 to \$47,256 or from \$13.20 to \$13.24 per square foot of living area. The subject's assessment, after making the adjustment for overvaluation, reflects an improvement assessment of \$42,225 or \$14.00 per square foot of living area. The subject's revised improvement assessment falls within the range established by the equity comparables on an overall basis and above the range on a per square foot basis. The subject's higher per square foot improvement assessment appears justified due to its smaller dwelling size and finished basement feature when compared to the equity comparables in the record. Therefore, no further reduction, on the basis of lack of uniformity, 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: April 20, 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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