



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

APPELLANT: Brijesh Patel  
DOCKET NO.: 17-44841.001-R-1  
PARCEL NO.: 03-03-301-135-0000

The parties of record before the Property Tax Appeal Board are Brijesh Patel, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$1,443  
**IMPR.:** \$12,627  
**TOTAL:** \$14,070

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a favorable 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to challenge 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 masonry exterior construction with 1,251 square feet of living area. The dwelling was constructed in 1964 and is approximately 53 years old. The home features a full unfinished basement. The property has a 2,886 square foot site and is located in Wheeling, Wheeling Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within the same neighborhood code as the subject. The comparables have sites that range in size from 1,892 to 4,678 square feet of land area. The comparables are improved with two-story dwellings ranging in size from 1,160 to 1,251 square feet of living area. The dwellings were each built in 1964. Each comparable has a full unfinished basement and one comparable has central air conditioning. The

comparables sold in either September 2016 or March 2017 for prices ranging from \$108,000 to \$133,000 or from \$93.10 to \$106.31 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$12,735. The requested assessment would reflect a total market value of \$127,350 or \$101.80 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,496. The subject's assessment reflects a market value of \$154,960 or \$123.87 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same neighborhood code as the subject. The comparables have sites that range in size from 1,486 to 4,294 square feet of land area. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,160 to 1,715 square feet of living area. The dwellings range in age from 7 to 46 years old. Each comparable has a full or partial basement with one finished as a recreation room, three comparables each have central and a two-car garage. The comparables sold from August 2014 to September 2017 for prices ranging from \$150,000 to \$332,000 or from \$126.06 to \$193.59 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review. Counsel provided a map depicting the locations of both parties' comparables in relation to the subject. Counsel argued that board of review comparables #1, #3 and #4 sold in 2014 and 2015 which are too remote in time to establish market value as of the January 1, 2017 assessment date. Furthermore, each of these comparables are located more than one mile from the subject property, each has a larger dwelling that is newer in age when compared to the subject dwelling and each has a garage, unlike the subject. Counsel noted that board of review comparable #2 is an acceptable comparable. In a rebuttal grid analysis, counsel reiterated that the appellant's three comparables, along with board of review comparable #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **Conclusion of Law**

The appellant contends 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #1 as it has central air conditioning, not a feature of the subject. The Board has given reduced weight to the board of review comparables #1, #3 and #4 which differ from the subject in location, dwelling size, age and features. Furthermore, these three comparables have sales which occurred in 2014 and 2015, which are dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the remaining comparable sales in the record. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. Although, the Board finds the subject's lot size is inferior to two of the comparables suggesting a downward adjustment to these comparables would be required to make them more equivalent to the subject. The comparables sold from September 2016 to August 2017 for prices ranging from \$119,000 to \$150,000 or from \$101.90 to \$129.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$154,960 or \$123.87 per square foot of living area, including land, which is above the overall price range established by the best comparable sales in this record but within the range on a price-per-square-foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment 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: June 8, 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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