



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

APPELLANT: Ritash Shah  
DOCKET NO.: 18-20681.001-R-1 through 18-20681.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ritash Shah, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-20681.001-R-1	05-07-412-028-0000	6,988	49,664	\$56,652
18-20681.002-R-1	05-07-412-029-0000	6,988	49,664	\$56,652

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 2018 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 two parcels improved with a two-story dwelling of masonry exterior construction with 4,096 square feet of living area. The dwelling is approximately 17 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The two parcels have a combined 8,736 square foot site. The property is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement. In support of this argument, the appellant submitted information on five equity comparables, three of which are located in the same neighborhood code as the subject property. The comparables consist of two-story, class 2-08 dwellings, of masonry exterior construction. The homes range in age from 16 to 26 years old and range in size from 3,829 to 4,324 square feet

of living area. No data was provided by the appellant concerning the foundations/finished basements of the subject or comparable properties, but underlying printouts reveal that each of the comparables have full or partial unfinished basements. Each comparable has central air conditioning and either one or two fireplaces. The comparables each have a two-car or a three-car garage. The comparables have improvement assessments ranging from \$79,990 to \$96,166 or from \$20.44 to \$22.24 per square foot of living area. Based on this evidence, the appellant requested a reduced combined improvement assessment of \$86,958 or \$21.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant's evidence disclosed the total combined assessment for the subject property to be \$113,304. The subject property has a combined improvement assessment of \$99,328 or \$24.25 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of two-story, class 2-08 dwellings, of stucco or frame and masonry exterior construction. The homes range in age from 1 to 26 years old and range in size from 3,988 to 4,407 square feet of living area. Each comparable has a full or partial basement, two of which have formal recreation rooms. The comparables each have central air conditioning, one to three fireplaces and from a two-car to a three-car garage. The comparables have improvement assessments ranging from \$115,356 to \$131,013 or from \$27.78 to \$32.85 per square foot of living area. Based on the foregoing evidence, 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #5 due to their differing neighborhood codes when compared to the subject. The Board has given reduced weight to board of review comparable #1 due to its newer age of 1 year old as compared to the subject that is 17 years old.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 along with board of review comparables #2, #3 and #4 which present varying degrees of similarity to the subject in age, size and/or most features. These comparables had improvement assessments that ranged from \$79,990 to \$125,600 or from \$20.44 to \$28.61 per square foot of living area. The subject's combined improvement assessment of \$99,328 or \$24.25 per square

foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, 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:

October 19, 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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