



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

APPELLANT: Bhailal Patel
DOCKET NO.: 18-23266.001-R-1
PARCEL NO.: 08-14-401-148-0000

The parties of record before the Property Tax Appeal Board are Bhailal Patel, the appellant(s), by attorney Herbert B. Rosenberg, of Schoenberg Finkel Beederman Bell Glazer 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: \$1,282
IMPR.: \$34,506
TOTAL: \$35,788

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 2016 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 is a 40 year-old, three-story multi-family six-unit apartment building of masonry construction containing 5,067 square feet of living area. The subject's site consists of 2,331 square feet. However, the subject shares a 160,301 square foot site in common with 32 other apartment buildings in a homeowner's association in Mount Prospect, Elk Grove Township, Cook County. The subject is a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on 12 suggested equity comparable properties. The appellant also submitted a brief in which he disclosed that these 12 properties were selected as comparable because they were from outside the subject's association. The appellant argued that selecting suggested comparable properties from outside the association was mandated by the

Appellate Court's decision in Pace Realty Group v. Property Tax Appeal Board, 306 Ill.App.3d 718 (2nd Dist. 1999).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,933. The subject property has an improvement assessment of \$429,330, or \$84.73 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties.

In rebuttal, the appellant argued that the board of review's four suggested equity comparable properties were in the same homeowner's association as the subject. The appellant argued that the board of review's reliance on its four suggested properties was contrary to Pace Realty because those properties received the same assessment as the subject as part of the same homeowner's association. The appellant argued that, as a matter of law according to Pace Realty, these suggested properties should not be considered by the Board to determine assessment inequity of the subject. The appellant reaffirmed the request for an assessment reduction.

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 comparable properties 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 Board finds that the four suggested comparable properties cited by the board of review were selected from the same homeowner's association that included the subject. Therefore, they received the same contested assessment as living units sharing in the common elements. An error of law occurs when a property is selected as comparable to "a parcel of property which has also received the same contested assessment." Pace Realty, at 728. Consequently, the Board does not look to the board of review's suggested properties as comparable to the subject for the purpose of determining assessment inequity.

The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #10, #11 and #12. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$6.55 to \$6.81 per square foot of living area. The subject's improvement assessment of \$8.22 per square foot of living area falls above the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is 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 18, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bhailal Patel, by attorney:
Herbert B. Rosenberg
Schoenberg Finkel Beederman Bell Glazer LLC
300 South Wacker Drive
Suite 1500
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602