



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

APPELLANT: Pranab Das
DOCKET NO.: 18-27862.001-R-1
PARCEL NO.: 14-30-108-051-1003

The parties of record before the Property Tax Appeal Board are Pranab Das, the appellant, by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski 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: \$6,583
IMPR.: \$40,917
TOTAL: \$47,500

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 a residential condominium unit located in a three-story, three-unit building. The condominium unit has 1,700 square feet of living area, is nine years old and is of brick and block construction. Features of the condominium three bedrooms, 2.5 bathrooms, central air conditioning, one fireplace, a roof deck and one garage space. The property is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-99 residential condominium under the Cook County Real Property Assessment Classification Ordinance.

As an initial matter, on March 20, 2020, the appellant filed a Motion to Default the Board of Review due to the fact its evidence was filed one day late. The record disclosed the Cook County Board of Review had been granted an extension to file evidence with the Property Tax Appeal Board with a deadline of January 28, 2020. On January 29, 2020, the Cook County

Board of Review informed the Property Tax Appeal Board via e-mail that due to a computer error the evidence in the instant appeal and several others that were also due on January 28, 2020, were being submitted on January 29, 2020. The board of review stated in its e-mail that the evidence was completed after the Cook County Board of Review system transfer process began for the batch of evidence dated 1/28/2020 at 8:00 PM. By e-mail response dated January 29, 2020, the Property Tax Appeal Board, through its Executive Director, accepted the “Board of Review Notes on Appeal” and accompanying evidence.

The appellant’s counsel argued the board of review evidence was not timely filed in violation of section 1910.40(a) & (d) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & (d)). The appellant contends the board of review should be found in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.69(a)). The appellant further argued that the January 29, 2020, correspondence was improper *ex parte* communication between the board of review and the Property Tax Appeal Board and the evidence should not have been accepted via e-mail for the same reason section 1910.88 of the rules of the Board (86 Ill.Admin.Code 1910.88) prohibits use of facsimile machines. The appellant requested the board of review be found in default in accordance with section 1910.69(a) of the rules of the Property Tax Appeal Board due to the failure to comply with the evidence submission requirements found in section 1910.40 of the Board’s rules. The board of review did not file a response to the appellant’s motion.

The Board denies the appellant’s request to find the board of review in default. First, the Board finds the request of the board of review to accept its evidence that was being filed one day late is not *ex parte* communication in violation of section 1910.71 of the rules of the Board as the correspondence dealt with a procedural matter and not with any issue of fact prohibited by section 1910.71(a) of the Board’s rules. (86 Ill.Admin.Code 1910.71(a)). Second, section 1910.64(a) of the rules of the Property Tax Appeal Board allows the Board to consider requests and motions for extensions of time to submit evidence on an *ex parte* basis without notice to other parties. (86 Ill.Admin.Code 1910.64(a)). Third, the Board finds this type of error or computer malfunction in the processing of the evidence is good cause for missing the filing deadline by one day. The board of review promptly notified the Property Tax Appeal Board of the mishap and immediately submitted its evidence upon learning of the missed deadline. The Board finds that the default of the board of review would be too harsh under these circumstances. For these reasons, the Property Tax Appeal Board denies the appellant’s request to default the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$475,000 as of January 1, 2018. The appraisal was prepared by Leslie L. Forman, a certified general real estate appraiser. The property rights appraised were the fee simple interest. The purpose of the appraisal was to estimate the market value of the property as of the effective date of the report.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales improved with residential condominiums that ranged in size from 1,400 to 2,000 square feet of living area. The condominiums ranged in age from 8 to 18 years old. The buildings were of similar brick/stone or brick/block construction as the subject property. Each property has central air conditioning,

one fireplace and one or two garages spaces with one also having two exterior spaces. Four of the properties have roof decks and three properties have elevators. The report also indicated the subject property has home-owner association (HOA) fees of \$192 per month while the comparables have HOA fees ranging from \$212 to \$467 per month. The comparables are located with .35 miles of the subject property. The sales occurred from January 2017 to March 2018 for prices ranging from \$485,000 to \$515,000 or from \$242.50 to \$367.86 per square foot of living area. Adjustments were made to the comparables for differences from the subject for such items as construction quality, room count/bathrooms, gross living area, garage spaces, roof decking, balconies, and elevators. The adjusted prices ranged from \$445,000 to \$524,250. Based on these sales the appraiser estimated the subject property had a market value of \$475,000 as of the assessment date. The appellant requested the subject's assessment be reduced to \$47,500 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,718. The subject's assessment reflects a market value of \$587,180 or \$345.40 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-99 property of 10%.

In support of its contention of the correct assessment the board of review submitted a table containing limited information on eleven sales of class 2-99 properties that ranged in age from 1 to 20 years old. The sales occurred from February 2015 to December 2019 for prices ranging from \$335,000 to \$615,000. The table indicated the average sales price was \$461,314 and the median sales price was \$420,000.

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 Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appellant's appraiser developed the sales comparison approach to value using five sales that occurred close in time to the assessment date. The comparables were improved with residential condominium units that were relatively similar to the subject in size, age, and features. The appraiser adjusted the comparables for differing attributes from the subject, which appeared reasonable, and arrived at an estimated market value of \$475,000 as of January 1, 2018. The appraised value is less than the market value reflected by the subject's assessment of \$587,180. Less weight was given the sales data provided by the board of review as there was no descriptive information about the comparables other than classification code and age. Nevertheless, the board of review comparable sales had an average price of \$461,314 and a median price of \$420,000, which are lower than the market value reflected by the subject's assessment and is supportive of the estimated market value developed by the appellant's appraiser. Based on this

evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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:

November 17, 2020



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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