



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

APPELLANT: Deepak Shah
DOCKET NO.: 18-39169.001-R-1
PARCEL NO.: 13-32-118-011-0000

The parties of record before the Property Tax Appeal Board are Deepak Shah, 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 **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:

LAND: \$4,687
IMPR.: \$14,904
TOTAL: \$19,591

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 1.5-story dwelling of frame and masonry exterior construction with 1,080 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a two-car garage.¹ The property has a 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 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 four comparable sales with the same assessment neighborhood code as the subject property. The comparables have sites ranging from 3,100 to

¹ The parties disagree as to the description of the subject's basement. The appellant reported "Craw and Formal Rec. Room" and the board of review reported "full unfinished". The Board is unable to determine the subject's foundation based on the evidence provided.

5,625 square feet of land area and are improved with class 2-03 dwellings of frame or masonry exterior construction that range in size from 1,051 to 1,332 square feet of living area.² The dwellings range in age from 53 to 86 years old. Three comparables each have a one-car or two-car garage. The properties sold from February 2016 to August 2018 for prices ranging from \$136,200 to \$175,000 or from \$126.11 to \$166.51 per square foot of living area, land included.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$15,420. The requested assessment would reflect a total market value of \$154,200 or \$142.78 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 \$19,591. The subject's assessment reflects a market value of \$195,910 or \$181.40 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%.

In support of this argument, the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject property. The comparables have sites of 3,750 or 4,199 square feet of land area and are improved with class 2-03 dwellings of frame or masonry exterior construction that range in size from 1,001 to 1,092 square feet of living area. The dwellings range in age from 63 to 93 years old. One comparable has central air conditioning. Two comparables each have a one-car or two-car garage. The properties sold from December 2015 to January 2017 for prices ranging from \$210,500 to \$301,000 or from \$192.77 to \$300.70 per square foot of living area, land included.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Both parties indicated the subject property sold in either August or September 2015 for a price of \$118,000 or \$109.26 per square foot of living area.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2 which is a larger dwelling than the subject. The Board gives less weight to the appellant's comparable #4 as well as board of review comparables #1, #2 and #4 which have sale dates that are less proximate to the subject's January

² The appellant did not disclose the story height for the subject or the comparables and did not provide any photographic evidence that could be used by the Board to determine this attribute.

1, 2020 valuation date at issue, and less likely to reflect the subject's market value for the assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 as well as board of review comparable #3 which are similar to the subject in class code, dwelling size, and some features. However, the appellant's comparable #1 lacks a garage, a feature of the subject, and the appellant's comparable #3 along with board of review #3 are older homes than the subject suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. Additionally, board of review comparable #3 has central air conditioning, not a feature of the subject, suggesting a downward adjustment for this difference would be necessary to make it more equivalent to the subject. Nevertheless, these three comparables sold from January 2017 to August 2018 for prices ranging from \$167,000 to \$210,500 or from \$152.37 to \$192.77 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$195,910 or \$181.40 per square foot of living area, land included, falls within the range established by the best comparables in this record. Based on the record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no 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: January 17, 2023



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

Deepak Shah, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

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