



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

APPELLANT: Subhodreddy Pathakota
DOCKET NO.: 18-44242.001-R-1
PARCEL NO.: 02-05-100-008-0000

The parties of record before the Property Tax Appeal Board are Subhodreddy Pathakota, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$24,992
IMPR.: \$16,208
TOTAL: \$41,200

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 39,988 square foot parcel of land improved with a 25-year-old, two-story, frame, single-family dwelling containing 2,954 square feet of living area. The property is located in Barrington, Palatine Township, Cook County and is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and contention of law arguments; but the appellant did not submit a legal brief specifying the contention of law as required to do under the Board's rules. *See* 86 Ill. Admin. Code § 1910.30 ("If contentions of law are raised, the contesting party shall submit a brief in support of his position with the petition"). In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased in August 2016 for a price of \$412,000 or \$139.47 per square foot of living area. The appellant included copies of an affidavit and settlement statement. In further support of the

overvaluation claim, the appellant submitted sales data on four comparable properties. These properties sold from August 2016 to September 2018 for prices that range from \$400,000 to \$455,000 or from \$138.26 to \$156.58 per square foot of living area. Based on the evidence, the appellant requested the subject's total assessment be reduced to not more than \$40,840.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket No. 17-20852.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$41,200 based upon the weight of the evidence in the record. The appellant indicated on the residential appeal petition for the 2018 tax year that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,114 and that 2016 was the beginning of the general assessment cycle for Palatine Township. The subject's assessment reflects a market value of \$531,140 or \$179.80 per square foot of living area, when applying the 10% level of assessment for class 2 property of under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted sales data on three comparable properties. These properties sold from June 2015 to February 2017 for prices that range from \$650,000 to \$869,900 or from \$181.56 to \$268.49 per square foot of living area. In addition, the board of review reiterated the sale date and price of the subject property that was reported by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment

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 Property Tax Appeal Board finds based on judicial notice that the assessment as established by the Board under Docket No. 17-20852.001-R-1 for the 2017 tax year of \$41,200 should be carried forward to the 2018 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal and does not need to further address the appellant's other argument. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board finds the Board issued a decision reducing the subject's assessment for the 2017 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2017 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision, the decision of the Property Tax Appeal Board has been reversed or modified upon review, or a township equalization factor was applied in 2018 by county assessment officials. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

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

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