



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

APPELLANT: Mafat Patel  
DOCKET NO.: 18-44646.001-R-1  
PARCEL NO.: 10-33-221-051-0000

The parties of record before the Property Tax Appeal Board are Mafat Patel, 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:** \$6,237  
**IMPR.:** \$50,951  
**TOTAL:** \$57,188

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 two-story dwelling of masonry exterior construction with 3,723 square feet of living area. The dwelling is approximately 16 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 7,128 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-78 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 located in the same neighborhood code as the subject property. The comparables have sites ranging in size from 5,083 to 5,676 square feet of living area that are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction that range in size from 2,841 to 3,429 square feet of living area. The homes

range in age from 44 to 51 years old. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and a 2-car garage. The comparables sold from August 2016 to November 2018 for prices ranging from \$380,000 to \$478,000 or from \$125.40 to \$146.45 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$50,281. The subject's assessment request reflects a market value of \$502,810 or \$135.06 per square foot of living area, including land, 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 \$57,188. The subject's assessment reflects a market value of \$571,880 or \$153.61 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code as the subject. The comparables have sites that range in size from 4,845 to 8,985 square feet of land area and are improved with two-story, class 2-78 dwellings of masonry exterior construction that range in size from 3,360 to 3,517 square feet of living area. The homes range in age from 16 to 58 years old. Each comparable has a basement, one with finished area, central air conditioning and a 2-car garage. Two comparables each have one fireplace. The comparables sold from August 2015 to February 2018 for prices ranging from \$555,000 to \$750,000 or from \$165.18 to \$213.25 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 along with board of review comparable #3 which differ from the subject in dwelling size and/or finished basement compared to the subject's size and unfinished basement. The Board also gave less weight to board of review comparable #4 as it sold in 2015 and is less likely to reflect the subject's market value as of the January 1, 2017 assessment.

The Board finds the best evidence of market value to be the remaining comparables which are relatively similar to the subject in location, dwelling size and most features. Two of these three best comparables have older ages and smaller sites relative to the subject which suggests upward adjustments are necessary to make these comparables more equivalent to the subject. Most

weight was given to board of review comparable #2 which is similar in age to the subject and sold for \$750,000 or \$213.25 per square foot of living area, land included. The three best comparables sold from September 2016 to May 2018 for prices ranging from \$430,000 to \$750,000 or from \$125.40 to \$213.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$571,880 or \$153.61 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds 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:

April 20, 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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