



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

APPELLANT: Michael Patel  
DOCKET NO.: 18-44654.001-R-1  
PARCEL NO.: 10-33-212-040-0000

The parties of record before the Property Tax Appeal Board are Michael 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:** \$6,510  
**IMPR.:** \$49,355  
**TOTAL:** \$55,865

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 3,450 square feet of living area. The dwelling is approximately 12 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 7,440 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's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located in the same neighborhood code as the subject property. The

comparables have sites that range in size from 4,845 to 5,088 square feet of land area and are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction that range in size from 2,841 to 3,381 square feet of living area. The dwellings range in age from 40 to 49 years old. Each comparable has a basement, two 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 \$515,000 or from \$133.76 to \$152.32 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of the inequity argument, the appellant submitted information on eight equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story, class 2-78 dwellings of masonry or frame and masonry exterior construction that range in size from 2,700 to 3,411 square feet of living area. The dwellings range in age from 46 to 50 years old. Seven comparables have basements, one with finished area and one comparable has a crawl space foundation. Each comparable has a 2-car or a 2.5-car garage and central air conditioning. Six comparables each have one fireplace. The comparables have improvement assessments that range from \$35,762 to \$45,196 or from \$13.17 to \$13.68 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$50,848. The requested assessment reflects a total market value of \$508,480 or \$147.39 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 request would lower the subject's improvement assessment to \$44,338 or \$12.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,865. The subject's assessment reflects a market value of \$558,650 or \$161.93 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 subject has an improvement assessment of \$49,355 or \$14.31 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties where comparable #4 is the only property which sold. The comparables have the same neighborhood code as the subject and are located within 0.25 of a mile from the subject property. The comparables are improved with two-story, class 2-78 dwellings of masonry exterior construction that range in size from 3,059 to 3,517 square feet of living area. The dwellings range in age from 9 to 16 years old. Each comparable has a basement, two with finished area, central air conditioning and a 2-car garage. Two comparables each have one fireplace. Comparable #4 has an 8,184 square foot site and sold in September 2016 for \$750,000 or \$213.25 per square foot of living area, land included. The comparables have improvement assessments ranging from \$44,350 to \$53,127 or from \$13.96 to \$15.11 per square foot of living area.

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

### **Conclusion of Law**

The appellant contends, in part, 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 five comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4 which have finished basements as compared to the subject's unfinished basement. The Board finds the remaining comparable sales represent the best evidence of market value as they are relatively similar to the subject in location, dwelling size and features. However, each of these best comparables has a smaller garage than the subject property and the appellant's two comparables are significantly older in age relative to the subject's 12-year-old age. These comparables sold from August 2016 to November 2017 for prices ranging from \$440,000 to \$750,000 or from \$141.20 to \$213.25 per square foot of living area, including land. The board of review's comparable #4, which sold for \$750,000 or \$213.25 per square foot of living area, land included, is most similar to the subject in age, site size, dwelling size and features. The subject's assessment reflects a market value of \$558,650 or \$161.93 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 when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is not justified.

The taxpayer also contends assessment inequity as an alternative 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 comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 twelve equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due primarily to the fact that these properties are from 34 to 38 years older than the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables which are similar to the subject in location, age, dwelling size and most features. These comparables have improvement assessments that range from \$44,350 to \$53,127 or from \$13.96 to \$15.11 per square foot of living area. The subject's improvement assessment of \$49,355 or \$14.31 per square foot of living area falls within the range established by the best equity comparables in the record. Therefore, after considering adjustments to the comparables for differences with the

subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, 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:

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

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