



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

APPELLANT: Michael Patel  
DOCKET NO.: 18-44655.001-R-1  
PARCEL NO.: 10-33-107-017-0000

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:** \$4,452  
**IMPR.:** \$41,635  
**TOTAL:** \$46,087

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 frame and masonry exterior construction with 3,016 square feet of living area. The dwelling is approximately 42 years old. Features of the home include a basement, with finished area, central air conditioning, a fireplace and a 2-car garage. The property has a 5,088 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 disclosed in the Residential Appeal petition that the subject property is an owner-occupied residence. The Board notes the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-44382.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of

the subject property to \$46,677. In its submission, the board of review reported that 2016 was the beginning of the subject's general assessment cycle.

The appellant contends both overvaluation and assessment inequity, with respect to the improvement assessment, as the bases of the appeal. In support of the overvaluation argument, the appellant submitted four comparable sales located in the subject's neighborhood code. The comparables have sites with 5,088 or 5,676 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 3,040 to 3,264 square feet of living area. The homes range in age from 40 to 51 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 2017 for prices ranging from \$420,000 to \$478,000 or from \$134.62 to \$146.45 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on seven equity comparables that have the same neighborhood code as the subject property. The comparables are improved with two-story, class 2-78 dwellings of frame and masonry exterior construction that range in size from 2,820 to 3,580 square feet of living area. The homes range in age from 40 to 51 years old. Each comparable has a basement, four with finished area, central air conditioning and a 1.5-car to a 2-car garage. Five comparables each have one fireplace. The comparables have improvement assessments ranging from \$36,886 to \$47,256 or from \$12.72 to \$13.20 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$43,231. The requested assessment reflects a total market value of \$432,310 or \$143.34 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 \$38,779 or \$12.86 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 \$46,087. The subject's assessment reflects a market value of \$460,870 or \$152.81 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 \$41,635 or \$13.80 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on one comparable property with equity data. The board of review's comparable is located in the same neighborhood code as the subject property and is improved with a two-story, class 2-78 dwelling of masonry exterior construction with 2,971 square feet of living area. The comparable is 46 years old, has an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The comparable has an improvement assessment of \$41,772 to \$14.06 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 both overvaluation and assessment inequity as the bases of the appeal. When 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). 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, pursuant to section 16-185 of the Property Tax Code, a reduction in the subject's assessment is not warranted.

Initially, pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 17-44382.001-R-1. 86 Ill.Admin.Code 1910.90(i). In that appeal the Property Tax Appeal Board reduced the subject's assessment to \$46,677, based on equity and the weight of the evidence. The Board further finds that 2017 and 2018 are in the same general assessment period and the subject property is owner occupied.

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.

35 ILCS 200/16-185. Due to the fact the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year in which the assessment was reduced; is an owner-occupied dwelling; 2017 and 2018 tax years are in the same general assessment period; and there is no evidence disclosing the subject property sold establishing a new cash value, the prior year's assessment, as determined by the Board, should be carried forward to the 2018 tax year as provided by section 16-185 of the Code. However, the Property Tax Appeal Board finds if the assessment, as established by decision for the 2017 tax year, is carried forward to the 2018 tax year the subject's assessment would be increased to \$46,677 from its current assessment of \$46,087. Considering the requirements of section 16-185 of the Code, the fact the board of review reduced the subject's 2018 assessment, and differences with the comparables when compared to the subject, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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

AGENCY

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