



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

APPELLANT: Rajeev & Anshu Gupta  
DOCKET NO.: 18-50335.001-R-1  
PARCEL NO.: 02-27-414-120-0000

The parties of record before the Property Tax Appeal Board are Rajeev & Anshu Gupta, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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:** \$2,700  
**IMPR.:** \$13,347  
**TOTAL:** \$16,047

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a 2017 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 exterior construction with 1,402 square feet of living area. The dwelling was constructed in 1979 and is approximately 39 years old. Features of the home include a concrete slab foundation, central air conditioning and a one-car garage. The property has a 2,250 square foot site and is located in Rolling Meadows, Palatine Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on eight comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-95 properties described as two-story dwellings that range in size from 1,344 to 1,496 square feet of living area and were constructed from 1979 to 1984. Each comparable has central air

conditioning and a one-car garage. The comparables have improvement assessments ranging from \$13,306 to \$16,323 or from \$9.19 to \$10.91 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,563. The subject has an improvement assessment of \$16,863 or \$12.03 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-95 properties described as two-story dwellings of frame exterior construction that range in size from 1,110 to 1,558 square feet of living area. The dwellings are approximately 39 years old. Three comparables have basements, one of which has a recreation room and one comparable has a concrete slab foundation. Each comparable has central air conditioning and a one-car garage. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$11,671 to \$17,271 or from \$10.17 to \$11.78 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel argued the board of review comparables alone without considering the appellant's equity comparables support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellants contend assessment inequity as the 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. The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains twelve equity comparables for the Board's consideration similar to the subject in location and age. The Board gave less weight to the board of review comparables #2, #3 and #4 due to differences in foundation type and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables and board of review comparable #1 as they are most similar to the subject in dwelling size and features. These comparables have improvement assessments ranging from \$13,306 to \$17,271 or from \$9.19 to \$11.70 per square foot of living area. The subject has an improvement assessment of \$16,863 or \$12.03 per square foot of living area, which is within the range established by the best comparables in this record on an overall basis but above on a square foot basis. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment was inequitably assessed and a reduction in the subject's assessment is 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: February 21, 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

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