



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

APPELLANT: Anand Sheth  
DOCKET NO.: 19-42245.001-R-1  
PARCEL NO.: 17-20-406-047-1002

The parties of record before the Property Tax Appeal Board are Anand Sheth, the appellant(s), 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:** \$2,946  
**IMPR.:** \$37,039  
**TOTAL:** \$39,985

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 2019 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 property that is the subject of the appellant's residential appeal is a one-unit condominium in a two-unit condominium building located at 1711 S. Newberry Avenue Unit 2, Chicago, Illinois 60608 with a Parcel Identification Number (PIN) of 17-20-406-047-1002. The subject property is a residential condominium unit and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant appeals based on overvaluation under the theory of a recent sale. In support of this argument the appellant submitted answers to Section IV of the residential appeal disclosing the subject property was purchased in November of 2019, for a price of \$175,000. The appellant did not answer Section III which asks for a description of the property. The appellant submitted a brief requesting a reduction in assessment. This brief, signed by that appellant's attorney,

reiterates that the subject of the appeal is 1711 S. Newberry Avenue Unit 2, Chicago Illinois 60608, with a PIN of 17-20-406-047-1002.

The appellant submitted additional documentation in the form of a Multiple Listing Service (MLS) closing data sheet, a master statement, a real estate contract, and a trustee's deed. The MLS closing data sheet is for the property 1711 S. Newberry Ave **Unit 1** [emphasis added], Chicago, Illinois 60608 with a PIN of 17-20-406-047-**1001** [emphasis added], which is not the subject property. The master statement is for the property 1711 South Newberry Avenue **Unit 1** [emphasis added] Chicago, IL 60630, which is not the subject property. The real estate contract is for a bulk cash transaction and provides in Exhibit B the addresses of the bulk transaction. Address line #3 provides for the address 1711 S. Newberry but does not provide a unit number. The trustee's deed provided by the appellant is for 1711 S. Newberry Avenue, Unit 1 & P-1, Chicago, IL 60608 with PINs 17-20-406-047-1001 and 17-20-406-047-1103, which are not the subject property.

There is no evidence in the record regarding the sale of 1711 S. Newberry Ave., Unit 2, Chicago, Illinois 60608 with a PIN of 17-20-406-047-1002.

The appellant requested a reduction in the subject's assessment to \$17,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,985. The subject's assessment reflects a market value of \$399,850. In support of its contention of the correct assessment the board of review submitted a Redfin printout of 1711 S. Newberry Ave. Unit 1, Chicago, Illinois, and a property data printout from the Cook County Clerk's Office for PINs 17-20-406-047-1001 and 17-20-406-047-1003. Based on this evidence, the board of review requested that the 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 Board finds that the evidence submitted by the appellant does not support their assertion that the subject property of 1711 S. Newberry Avenue Unit 2, Chicago, Illinois 60608, PIN of 17-20-406-047-1002, was overvalued under a theory of a recent sale. The evidence submitted by the appellant, that being of a Multiple Listing Service (MLS) closing data sheet, a master statement, a real estate contract, and a trustee's deed, were all evidence of a sale different than the subject property, that being 1711 S. Newberry Avenue Unit 1, Chicago, Illinois 60608, PIN of 17-20-406-047-1001, and/or PINs 1003 or 1103. Accordingly, the Board finds that the appellant failed to show by a preponderance of evidence that the subject's improvement was overvalued, and a reduction in the subject's assessment on this basis 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: January 21, 2025



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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