



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

APPELLANT: Sunil Sehgal
DOCKET NO.: 19-46506.001-R-1
PARCEL NO.: 07-33-105-055-0000

The parties of record before the Property Tax Appeal Board are Sunil Sehgal, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$4,459
IMPR.: \$14,178
TOTAL: \$18,637

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 subject property consists of non-owner occupied 30-year-old two-story, single-family dwelling of frame construction consisting of 1,065 square feet of living area. Features of the subject include a slab foundation, central air conditioning and a one-car garage. The property is situated on a 3,964 square foot parcel of land located in Schaumburg, Schaumburg Township, Cook County. It is a Class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of this appeal. In support of the market value argument, the appellant submitted six class 2-95 sales comparable properties with varying degrees of similarity to the subject. The comparable properties were located within a ¼-mile radius of the subject. All the comparable properties had the same neighborhood code as the subject. The comparable properties are described as single-family dwellings of frame

construction. The comparable sales occurred in 2017 and 2018 for prices ranging from \$150,000 to \$176,000 or between \$146.63 to \$165.26 per square foot of living area, including land. Based on this evidence, appellant requested a reduction in the subject's assessment to \$15,620.

The appellant also indicated a contention of law as a basis of this appeal. Included in the initial submitted evidence was a brief indicating "Brief in support of residential appeal" in which appellant argues that the Property Tax Code requires that property be valued at its fair cash value for property tax purposes. Neither the appellant's brief nor submitted evidence submitted in appellant's case in chief provided evidence to support a contention of law as a basis for this appeal. As such, the board will only consider the appellant's overvaluation argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,637. The subject's assessment reflects a market value of \$186,370 or \$175.00 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 suggested comparable sales. These sales occurred between 2017 and 2019 for prices ranging between \$188,500 to \$189,900 or \$177.00 to \$185.63 per square foot of living area, including land. The board reported that the suggested comparable properties are located either within a block or within a ¼ mile of the subject. The board of review requested that the assessment be confirmed.

In rebuttal, the appellant argued that the subject property is a row house¹ and argued that the board of reviews reliance upon the assessments of four "row houses" which are identical to the subject property was contrary to the holding in *Pace Realty v. Property Tax Appeal Bd.*, 306 Ill. App. 3d 718 (2nd Dist. 1999), because those properties received the same assessment as the subject as part of the same homeowner's association². The appellant argued that, as a matter of law according to *Pace Realty*, the board of review's suggested sales comparable properties should not be considered by the Board to determine assessment of the subject. The appellant reaffirmed the request for an assessment reduction.

The matter was set for a hearing before an Administrative Law Judge on January 3, 2024. Prior to the scheduled hearing the parties entered into a written agreement to waive the hearing and have the matter decided on the evidence that had been submitted.

Conclusion of Law

The taxpayer asserts that 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 taxpayer must prove the

¹ The Cook County Assessor describes a Class 2-95 property as an "individually owned townhome or row house up to 62 years of age". There was no evidence that the subject was a row house; the appellant merely made this assertion without proof. Moreover, there was no evidence that any of the suggested comparable properties were also classified as row houses. A mere assertion does not stand for evidence.

² No evidence was submitted by either party that the subject or any of the submitted comparable properties were part of a homeowner's association that included the subject property.

value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

As a preliminary matter this Board finds that *Pace Realty* is inapplicable to this appeal. The appellant contends overvaluation as the basis of this appeal and provided six sales comparable properties to support its market value argument. The appellant's basis for appeal is market value, not assessment equity. *Pace Realty* is applicable in an assessment equity case. Appellant's own brief refers to the holding in *Pace Realty*, finding it erroneous to rely on an assessment of identical row houses to self-validate the assessment of another. This situation is distinguishable in that appellant is not appealing based on assessment, but rather overvaluation. Here, where the issue is overvaluation, suggested sales of class 2-95 properties that have extensive similarities to the subject and are located near the subject are often the best indicator of the subject property's valuation.

Additionally, the board finds that the appellant failed to provide evidence that the subject or the suggested comparable properties were in fact row houses. The Board finds that the appellant failed to show that any of the suggested comparable properties received the same assessment as the subject as part of the same homeowner's association³. Additionally, while citing *Pace Realty*, the appellant argues that the board of review's suggested comparable "row houses" could not be relied on because they are identical to the subject property. Yet appellant provided photographs and information for their submitted class 2-95 suggested sales comparable properties that look almost identical to the subject as well as to the comparable properties suggested by the board of review. The Board finds it difficult to reconcile how it would apply the *Pace* standard to the board of review's suggested comparable properties but not to the appellant's comparable properties.

Therefore, based on the facts and the Board's findings the Board will consider all ten submitted comparable properties, and not discount any comparable properties pursuant to *Pace, Id.* The Board concludes that the best evidence of the subject's market value is the appellant's properties #1 through #6 and the board of review's comparable properties #1 through #4. These comparable properties sold for prices ranging from \$146.63 to \$185.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$175.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's assessment is supported. The Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is not justified.

³ Both salient and determinative facts in *Pace Realty*

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: _____

November 19, 2024



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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