



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

APPELLANT: K Mathew Sadhu  
DOCKET NO.: 19-55867.001-R-1  
PARCEL NO.: 31-03-201-045-0000

The parties of record before the Property Tax Appeal Board are K Mathew Sadhu, the appellant, 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:** \$1,056  
**IMPR.:** \$3,570  
**TOTAL:** \$4,626

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2018 tax year Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 a two-story single-family dwelling with 1,216 square feet of living area of frame exterior construction. The dwelling was constructed in 1972 and is approximately 47 years old. Features of the home include a full unfinished basement and central air conditioning. The property has a 1,408 square foot site and is located in Country Club Hills, Rich Township, Cook County. The subject is classified as a Class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same neighborhood code as is assigned to the subject and within .16 of a mile from the subject. The parcels range in size from 1,260 to 1,608 square feet of land area and are each improved with a Class 2-95 two-story dwelling of frame or frame and masonry exterior construction. The homes are either 46 or 47

years old and range in size from 1,183 to 1,320 square feet of living area. Features include full basements, where two comparables have recreation rooms. Three comparables have central air conditioning. The comparables sold from April 2018 to December 2019 for prices ranging from \$40,100 to \$48,000 or from \$32.13 to \$38.65 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$4,626.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,616. The subject's assessment reflects a market value of \$56,160 or \$46.18 per square foot of living area, including land, when applying the level of assessment for Class 2-95 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 comparable sales located in the same neighborhood code as is assigned to the subject and within ¼ of a mile from the subject. The parcels range in size from 1,394 to 1,853 square feet of land area and are each improved with a Class 2-95 one-story or two-story dwellings of frame exterior construction. The homes are either 38 or 39 years old and range in size from 1,162 to 1,342 square feet of living area. Each dwelling has a concrete slab foundation. One comparable has central air conditioning and each comparable has a one-car garage. The comparables sold from January 2017 to December 2019 for prices ranging from \$57,999 to \$66,000 or from \$43.22 to \$55.94 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant through counsel asserted the board of review comparables are each dissimilar to the subject in foundation type and garage feature which is not an amenity of the subject. Additionally, the appellant noted that board of review comparable #4 which sold in 2017 is a "remote" sale. The appellant further argued that appellant's comparables #1 through #4 were the best comparables in the record supporting a further reduction request to \$4,385.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables which are each dissimilar to the subject in foundation type in addition to the fact that comparable #4 depicts a January 2017 sale date which is remote in time to the lien date at issued of January 1, 2019, and thus less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be the appellant's comparable sales which are each similar to the subject in location, age, design, foundation type and some features. In addition, four of the appellant's comparables are located on the same street as the subject.

Comparables #1 and #4 are inferior to the subject and necessitate upward adjustments to account for the lack of air conditioning amenity which is a feature of the subject. Comparables #3 and #5 each necessitate downward adjustments to account for the finished basement area which is not a feature of the subject. These comparables sold for prices ranging from \$40,100 to \$48,000 or from \$32.13 to \$38.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$56,160 or \$46.18 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's original request 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:

May 21, 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

AGENCY

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