



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

APPELLANT: Sharanjit Bhatthal & Shaan Properties
DOCKET NO.: 19-55870.001-R-1
PARCEL NO.: 31-35-414-033-0000

The parties of record before the Property Tax Appeal Board are Sharanjit Bhatthal & Shaan Properties, 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 **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: \$2,129
IMPR.: \$2,932
TOTAL: \$5,061

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2018 tax year Final Administrative Decision of the Property Tax Appeal Board of Review 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 one-story dwelling with 949 square feet of living area of frame and masonry exterior construction. The dwelling is approximately 65 years old. Features of the home include a concrete slab foundation and a two-car garage containing 484 square feet of building area. The property has a 7,098 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a Class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on eight comparable sales located in the same neighborhood code as the subject and within .48 of a mile from the subject. The parcels range in size from 7,380 to 7,668 square feet of land area and are each improved with a Class 2-02 one-story dwelling of masonry or frame and masonry exterior construction. The homes are either 65 or 66

years old and range in size from 949 to 974 square feet of living area. Comparable #8 has a fireplace and each comparable has a garage ranging in size from 242 to 484 square feet of building area. The comparables sold from August 2018 to November 2019 for prices ranging from \$18,500 to \$24,290 or from \$19.49 to \$25.60 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced total assessment of \$2,132.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,061. The subject's assessment reflects a market value of \$50,610 or \$53.33 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 comparable sales located in the same neighborhood code as the subject and within the subarea. The parcels range in size from 7,556 to 8,149 square feet of land area and are each improved with a Class 2-02 one-story dwelling of frame and masonry exterior construction. The homes are each 65 years old and contain 949 square feet of living area. Each comparable has a one-car or a two-car garage. The comparables sold from November 2017 to November 2019 for prices ranging from \$58,500 to \$79,500 or from \$61.64 to \$83.77 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, appellants' counsel asserted that board of review comparable #4 was not a valid comparable as it sold in 2017 and thus was "remote." The other three comparables presented by the board of review were deemed to be acceptable comparable sales.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve suggested comparable sales for consideration by the Property Tax Appeal Board. Reduced weight has been given by the Board to appellants' comparables #1, #3, #5 through #8 as well as board of review comparables #2 and #4 due to differences in garage size when compared to the subject property. Additionally, board of review comparable #4 depicts a sale that is more remote in time to the lien date of January 1, 2019 and thus less likely to be indicative of the subject's market value at issue.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #4 along with board of review comparable sales #1 and #3, each of which are identical to the subject in style, exterior construction, age, dwelling size and features, including having a two-car garage. These four comparables sold for prices ranging from \$20,000 to \$79,500 or from \$21.07 to \$83.77 per square foot of living area, including land. The subject's assessment reflects a market

value of \$50,610 or \$53.33 per square foot of living area, including land, which is within the range established by the best and most similar comparable sales in this record. Based on this evidence and after considering adjustments for differences in lot sizes between the best comparables and the subject, the Board finds a reduction in the subject's assessment 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sharanjit Bhatthal & Shaan Properties, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602