



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

APPELLANT: Subramanya Rao  
DOCKET NO.: 20-20392.001-R-1  
PARCEL NO.: 23-23-315-005-0000

The parties of record before the Property Tax Appeal Board are Subramanya Rao, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. in Chicago, 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:** \$14,393  
**IMPR.:** \$92,522  
**TOTAL:** \$106,915

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 2020 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 of masonry exterior construction with 7,701 square feet of living area. The dwelling is approximately 17 years old. Features of the home include a partial basement with a recreation room, central air conditioning, two fireplaces and a three-car garage. The property has a 44,289 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables,<sup>1</sup> located in the same neighborhood code as the subject. The comparables consist of class 2-09 two-story dwellings of frame, masonry or frame and masonry exterior construction

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<sup>1</sup> The fifth property has been renumbered by the Board for purposes of this decision and ease of analysis.

which range in age from 12 to 95 years old. The comparables range in size from 5,548 to 6,477 square feet of living area. The appellant provided property characteristic printouts for the comparables. From those printouts, each comparable has either a full or partial basement, two of which have recreation rooms. Features include central air conditioning, one or two fireplaces and four comparables have either a two-car or a four-car garage. The comparables have improvement assessments ranging from \$46,784 to \$53,673 or from \$8.10 to \$9.50 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$64,996 or \$8.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,915. The subject property has an improvement assessment of \$92,522 or \$12.01 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 located in the same neighborhood code as the subject and one is located a ¼ of a mile from the subject. The comparables consist of class 2-09 two-story dwellings of frame or masonry exterior construction which range in age from 4 to 21 years old. The comparables range in size from 5,058 to 6,204 square feet of living area. Each comparable has a full basement, two of which have recreation rooms. Features include central air conditioning, one to three fireplaces and either a 3-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$64,586 to \$90,006 or from \$12.77 to \$16.85 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. While none of the comparables are particularly similar to the subject in most respects, the Board has given reduced weight to appellant's comparables #1, #3 and #5 as well as board of review comparables #2 and #3, each of which differ substantially from the subject in age.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 along with board of review comparables #1 and #4, each of which are more similar to the subject in age and present various degrees of similarity in other characteristics. These comparables have improvement assessments ranging from \$46,784 to \$82,014 or from \$8.18 to \$13.22 per square foot of living area. The subject's improvement assessment of \$92,522 or \$12.01 per square foot of living area falls above the range in terms of overall assessment which is logical given that the

subject is over 1,000 square feet larger in living area square footage than any of the best comparables and the subject is within the range established by the best comparables in this record on a square foot basis, which after considering necessary adjustments for differences in age, finished basement and/or garage size also appears to be logical. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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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