



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

APPELLANT: Vivek Bhatt  
DOCKET NO.: 20-31312.001-R-1  
PARCEL NO.: 18-06-309-015-0000

The parties of record before the Property Tax Appeal Board are Vivek Bhatt, the appellant, by attorney George J. Relias, of Relias Law Group, 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 **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:** \$7,405  
**IMPR.:** \$88,220  
**TOTAL:** \$95,625

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 2-story dwelling of frame exterior construction with 3,825 square feet of living area. The dwelling is 22 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 6,732 square foot site and is located in Hinsdale, Lyons Township, Cook County. The subject is classified as a class 2-08 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 within .8 of a mile of the subject. The comparables consist of 2-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 3,566 to 4,007 square feet of living area. The homes are 15 to 127 years old. Each dwelling has central air conditioning, one to three fireplaces, a

basement with finished area,<sup>1</sup> and either a 2-car, 3-car, or 3.5-car garage. The parcels range in size from 8,400 to 23,400 square feet of land area. The comparables sold from February 2018 to June 2019 for prices ranging from \$770,000 to \$950,000 or from \$192.16 to \$251.19 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$88,465, for an estimated market value of \$884,650 or \$231.28 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,559. The subject's assessment reflects a market value of \$1,065,590 or \$278.59 per square foot of living area, land included, when using the 10% level of assessment for Cook County as determined by the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale located within .25 of a mile of the subject and within the subject's assessment neighborhood.<sup>2</sup> The comparable is a 2-story dwelling of masonry exterior construction with 4,327 square feet of living area. The dwelling is 14 years old and has central air conditioning, two fireplaces, a basement with finished area, a 2-car garage, and a 13,200 square foot parcel. The comparable sold in June 2017 for \$1,485,000 or \$343.19 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in age or dwelling size. Nevertheless, the Board gives less weight to the appellant's comparable #3, which differs more significantly from the subject in age. The Board also gives reduced weight to the board of review comparable, which sold less proximate to the assessment date at issue than other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #4, and #5, which are similar to the subject in dwelling size, location, and some features. These most similar comparables sold for prices ranging from \$770,000 or \$950,000 or from \$192.16 to \$251.19 per square foot of living area, including land. The subject's assessment reflects a market

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<sup>1</sup> The appellant submitted Multiple Listing Service sheets for the comparables, which note each has finished basement area.

<sup>2</sup> The board of review did not provide sale data for the remaining comparable, and will therefore not be further analyzed on this record.

value of \$1,065,590 or \$278.59 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment 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

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

APPELLANT

Vivek Bhatt, by attorney:  
George J. Relias  
Relias Law Group, Ltd.  
141 W Jackson Blvd  
Suite 2730  
Chicago, IL 60604

COUNTY

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