



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

APPELLANT: Piare Raju
DOCKET NO.: 20-33555.001-R-1
PARCEL NO.: 13-35-104-002-0000

The parties of record before the Property Tax Appeal Board are Piare Raju, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$4,567
IMPR.: \$30,037
TOTAL: \$34,604

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 mixed-use building of masonry exterior construction with 4,000 square feet of building area. The building is approximately 97 years old. Features of the building include an unfinished basement and a 2-car garage. The property has a 3,150 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject property. The comparables are reported to be improved with class 2-12 dwellings of masonry exterior construction ranging in size from 3,150 to 5,400 square feet of living area. The dwellings range

in age from 101 to 122 years old. Each comparable has an unfinished basement, central air conditioning, and a 2-car garage. The improvement assessments on these properties range from \$16,000 to \$29,674 or from \$5.06 to \$5.70 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$21,560 or \$5.39 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 \$34,604. The subject property has an improvement assessment of \$30,037 or \$7.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject property and are each located within the same block and along the same street as the subject. The comparables are improved with 2-story dwellings of masonry exterior construction with 3,000 or 3,380 square feet of living area. The dwellings are 97 or 102 years old. Each comparable has an unfinished basement. Two comparables each have central air conditioning. Two comparables each have a 2-car garage. The improvement assessments on these properties range from \$24,566 to \$29,106 or from \$8.19 to \$9.54 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 appellant 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 information on seven comparables to support their respective positions. The Board finds that the parties' comparables are similar to the subject in location, design, and age with varying degrees of similarity in dwelling size and other features. Six of the parties' comparables have central air conditioning, unlike the subject, and one comparable lacks a garage, which is a feature of the subject. However, the Board gives most weight to board of review comparable #3 which is more similar to the subject in dwelling size than the other comparables in this record and is the only comparable in this record that is identical to the subject in age and features, as well as being located within the same block and along the same street as the subject. Board of review comparable #3 has an improvement assessment of \$24,566 or \$8.19 per square feet of living area. The seven comparables in this record have improvement assessments that range from \$16,000 to \$29,674 or from \$5.06 to \$9.54 per square foot of living area. The subject's improvement assessment of \$30,037 or \$7.51 per square foot of living area falls above the range established by the comparables in this record on an overall improvement assessment basis but within this range on a per square foot basis. The subject's higher overall improvement assessment is justified considering its larger dwelling size when compared to board of review comparable #3 in this record. Based on this record, the Board finds the appellant did

not demonstrate with clear and convincing evidence that the subject's improvement assessment 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.



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: July 18, 2023



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

Piare Raju, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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