



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

APPELLANT: Hemendra & Nilima Patel
DOCKET NO.: 20-35299.001-R-1
PARCEL NO.: 04-20-201-040-0000

The parties of record before the Property Tax Appeal Board are Hemendra and Nilima Patel, the appellants, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$13,047
IMPR.: \$46,091
TOTAL: \$59,138

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of masonry exterior construction containing 4,130 square feet of living area. The dwelling is approximately 32 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, three bathrooms, and an attached three-car garage. The property has a 10,873 square foot site located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables composed of class 2-08 properties of masonry exterior construction that range in size from 4,324 to 4,850 square feet of living area. The dwellings are 30 or 31 years old. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, 3½

bathrooms, and an attached 3-car or 3½-car garage. Each property has the same assessment neighborhood code as the subject property. Their improvement assessments range from \$47,741 to \$52,574 or from \$10.83 to \$11.16 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$45,182.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,318. The subject property has an improvement assessment of \$49,271 or \$11.93 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 improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,107 to 4,546 square feet of living area. Each dwelling is 19 years old. The comparables have full unfinished basements, central air conditioning, one or two fireplaces, two to four full bathrooms, one or two half-bathrooms, and a three-car garage. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$54,080 to \$58,367 or from \$12.36 to \$13.99 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven assessment equity comparables composed of properties with the same classification code and neighborhood code as the subject property. The Board gives less weight to appellants' comparable #2 due to differences from the subject dwelling in size. The Board gives less weight to the board of review comparables due to differences from the subject dwelling in age, each home being approximately 13 years newer than the subject dwelling. The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #3, which are most similar to the subject in age and relatively similar to the subject dwelling in size although each is larger than the subject home. These comparables have improvement assessments of \$47,741 and \$48,263 or \$10.83 and \$11.16 per square foot of living area, respectively. The subject's improvement assessment \$49,271 or \$11.93 per square foot of living area falls above the assessments of both comparables even though the subject dwelling is smaller than either home. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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 16, 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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