



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

APPELLANT: Ajit Choudhary  
DOCKET NO.: 20-35876.001-R-1  
PARCEL NO.: 15-10-231-040-0000

The parties of record before the Property Tax Appeal Board are Ajit Choudhary, 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:** \$2,333  
**IMPR.:** \$24,191  
**TOTAL:** \$26,524

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 parcel is improved with two dwellings. Dwelling #1 consists of a one-story home of frame construction with 600 square feet of living area, a full unfinished basement and is approximately 96 years old. Dwelling #2 consists of a one-story home of masonry exterior construction with 984 square feet of living area, a full unfinished basement and is approximately 98 years old.<sup>1</sup> The property has a 4,912 square foot site and is located in Maywood, Proviso Township, Cook County. The each of the dwellings are classified as class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant's grid analysis for dwelling #2 erroneously sets forth that the dwelling contains 600 square feet of living area. For purposes of the Board's analysis, the Board has relied upon the dwelling size of 984 square feet reported in the appellant's brief and the board of review's analysis of dwelling #2, which was not refuted in any rebuttal filing.

The appellant contends assessment inequity concerning each of the improvements as the basis of the appeal. In support of this inequity argument, the appellant submitted two separate analyses with information on five equity comparables for each dwelling.<sup>2</sup> For dwelling #2, comparable property printouts were submitted providing basement details, although this data was not provided concerning the comparables presented for dwelling #1.

For dwelling #1, the comparables are each located in the same neighborhood code as the subject. The homes consist of one-story class 2-02 dwellings of frame or stucco exterior construction. The dwellings range in age from 81 to 120 years old and range in size from 480 to 800 square feet of living area. No basement data was provided. Three of the comparables have either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$5,855 to \$11,170 or from \$12.20 to \$13.96 per square foot of living area.

For dwelling #2, the comparables are each located in the same neighborhood code as the subject. The homes consist of one-story class 2-02 dwellings of frame or masonry exterior construction. The dwellings range in age from 93 to 112 years old and range in size from 897 to 984 square feet of living area. Comparables #1, #2 and #3 each have full or partial unfinished basements and the remaining two comparables lack basements. Comparable #1 has central air conditioning and four of the comparables have either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$9,485 to \$10,773 or from \$10.51 to \$11.16 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment reflecting an assessment of \$13.08 per square foot of living area for dwelling #1 and of \$10.65 per square foot of living area for dwelling #2.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the tax year 2020 final decision disclosing the total assessment for the subject of \$26,524. The dwelling #1 has an improvement assessment of \$10,986 or \$18.31 per square foot of living area and dwelling #2 has an improvement assessment of \$13,205 or \$13.42 per square foot of living area.

In support of its contention of the correct assessment, for dwelling #1 and dwelling #2, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject. Each analysis, however, sets forth the same four comparables as to each dwelling. The comparables consist of one-story dwellings of frame, masonry or frame and masonry exterior construction that range in age from 90 to 107 years old. The dwellings range in size from 660 to 944 square feet of living area and each comparable has either a full or partial basement, one of which has finished area. Comparable #4 has a fireplace. Comparables #1, #3 and #4 each have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$11,763 to \$17,870 or from \$15.46 to \$18.93 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> For ease of reference, the Property Tax Appeal Board has renumbered the last comparable in each grid as comparable #5.

### **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.

As to dwelling #1, the parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables presented for dwelling #1 due to the lack of foundation information when the subject dwelling has a full unfinished basement. Without this necessary characteristic information, the Board has been hindered in its analysis of the comparability of the properties to the subject.

As to dwelling #1, the Board finds the best evidence of assessment equity to be the board of review comparables which have varying degrees of similarity to the subject in age, size and some features with each dwelling having a basement, one of which is finished and would necessitate downward adjustment for this feature which is lacking in dwelling #1. These comparables have improvement assessments ranging from \$11,763 to \$17,870 or from \$15.46 to \$18.93 per square foot of living area. The dwelling #1's improvement assessment of \$18.31 per square foot of living area falls within the range established by the best comparables in this record and appears to be justified after considering appropriate adjustments to the best comparables for differences when compared to dwelling #1.

As to dwelling #2, the parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #4 and #5, each of which lack a basement foundation, which is a feature of the dwelling #2. The Board has given reduced weight to board of review comparable #2 which is substantially smaller than dwelling #2.

As to dwelling #2, the Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 as well as board of review comparables #1, #3 and #4 which present varying degrees of similarity to dwelling #2 in size and some features. These comparables have improvement assessments ranging from \$9,485 to \$17,870 or from \$10.51 to \$18.93 per square foot of living area. The dwelling #2's improvement assessment of \$13.42 per square foot of living area falls within the range established by the best comparables in this record and appears to be justified after considering appropriate adjustments to the best comparables for differences from dwelling #2.

In conclusion, based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement as to dwellings #1 and #2 were 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

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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