



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

APPELLANT: Dipak Patel
DOCKET NO.: 20-38603.001-R-1
PARCEL NO.: 18-25-215-020-0000

The parties of record before the Property Tax Appeal Board are Dipak Patel, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; and the Cook County Board of Review.¹

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: \$2,810
IMPR.: \$13,981
TOTAL: \$16,791

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 1-story dwelling of masonry exterior construction with 1,056 square feet of living area. The dwelling is 56 years old. Features of the home include a finished basement and a 2-car garage. The property has a 7,025 square foot site and is located in Bridgeview, Lyons Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation concerning the subject property, as well as a contention of law.

In support of the equity argument, the appellant submitted information on eight equity comparables located within the subject's assessment neighborhood. The comparables consist of

¹ In rebuttal, the appellant waived the hearing request and sought to have the matter decided on the written record.

1-story or 1.5 to 1.9-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,040 to 1,152 square feet of living area. The homes are 60 to 67 years old. One dwelling has central air conditioning, seven comparables have either a concrete slab or crawl-space foundation, one comparable has an unfinished basement, and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$7,139 to \$12,296 or from \$6.86 to \$10.89 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$6,598 or \$6.25 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables consist of 1-story or 1.5 to 1.9-story masonry exterior construction ranging in size from 1,038 to 1,075 square feet of living area. The homes are 60 to 66 years old. Each dwelling has a crawl-space foundation and either a 1-car, 2-car, or 2½-car garage. One comparable has central air conditioning. The parcels contain either 7,980 or 10,020 square feet of land area. The comparables sold from November 2018 to September 2020 for prices ranging from \$105,000 to \$119,900 or from \$100.38 to \$111.53 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$9,408, for an estimated market value of \$94,080 or \$89.09 per square foot of living area, including land, when applying the level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant also puts forth a contention of law arguing that the subject's assessment as of January 1, 2020 must be reduced based on Cook County's application of a COVID-19 adjustment which was applied to "all residential property."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,791. The subject property has an improvement assessment of \$13,981 or \$13.24 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 located within the subject's assessment neighborhood. The comparables consist of 1-story dwellings of masonry exterior construction containing either 1,056 or 1,080 square feet of living area. The homes are either 52 or 60 years old. Each dwelling has an unfinished basement and a 2-car garage. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$15,339 to \$15,842 or from \$14.53 to \$14.76 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's equity evidence should be given no weight since it does not address the appellant's market value argument and that the board of review had conceded the appellant's legal argument concerning the COVID-19 adjustment since it had not responded to the appellant's contention of law claim.

Conclusion of Law

As a preliminary matter, the appellant requests that the PTAB grant it relief based in part on the COVID-19 pandemic. The PTAB distinguishes between a request for relief just because the pandemic occurred (“COVID Relief”) and a request based on the pandemic’s effect on market conditions or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred – not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property’s assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property’s assessment.

As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. Spiel v. Property Tax Appeal Bd., 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the PTAB acts outside its statutory authority, it acts without jurisdiction. See Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers’ Pension & Ret. Fund of Chicago, 395 Ill. App. 3d 735, 739–40 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant “COVID Relief”). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property’s value, that may serve as the basis for a reduction. But the appellant is not entitled to a reduction just because the pandemic occurred.

With respect to the appellant’s contention of law, Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The Board finds the appellant did not submit any substantive evidence of whether the subject property merits an assessment reduction due to COVID-19. The Board considers an assessment appeal without reference to any assumptions and conclusions made by another agency. “Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct.” 86 Ill. Admin. Code §1910.63(a). “Under the scheme created by the PTAB statute, an appeal to the PTAB does not afford taxpayers the right to request that a higher authority rule upon the correctness of a lower authority's findings. Rather, it affords taxpayers and taxing bodies a ‘second bite at the apple,’ *i.e.*, an opportunity to have assessments recomputed by a reviewing authority whose power is not circumscribed by any previous assessment.” LaSalle Partners v. Illinois Property Tax Appeal Board, 269 Ill.App.3d 621, 629 (2nd Dist. 1995).

The appellant failed to present reliable evidence to support the argument that COVID-19 affected the value of the subject. Consequently, it is impossible to conclude the subject property was not uniformly assessed due to COVID-19 or its market value adversely affected to any extent. The Board finds the appellant’s request for an assessment reduction based on a purported market effect of COVID-19 is without merit.

The taxpayer also contends, in part, 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 based on uniformity is not warranted.

The parties submitted a total of 11 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2 through #8, which differ from the subject in design and/or foundation.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review's comparables, which are similar to the subject in age, design, dwelling size, and features. These comparables have improvement assessments that range from \$7,139 to \$15,842 or from \$6.86 to \$14.76 per square foot of living area. The subject's improvement assessment of \$13,981 or \$13.24 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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 warranted on the grounds of lack of uniformity.

Finally, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted four comparable sales and the board of review did not submit any sale comparables. The Board gives little weight to the appellant's comparable sales #1, #2, and #4, due to their remote sale dates in relation to the January 1, 2020 assessment date at issue in this appeal.

The Board finds that three of the four comparable sales submitted by the appellant are too distant in time from the lien date at issue to be accurate indicators of the subject's market value on January 1, 2020. With only one recent sale comparable remaining in the record, the Board is unable to find a range within which the subject's assessment should lie. Nevertheless, appellant comparable sale #3 sold in September of 2020 for \$115,000 or \$108.90 and features an inferior crawl-space foundation when compared to the subject's full finished basement. This difference would require an upward adjustment to the sale price. The comparable sale also requires a downward adjustment for a 2.5-car garage, larger than the subject's 2-car garage. After analyzing this limited sale data, the Board finds a reduction on market value grounds is not supported.

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

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