



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

APPELLANT: Harivadan K. Gandhi  
DOCKET NO.: 20-40798.001-R-1  
PARCEL NO.: 27-07-405-012-0000

The parties of record before the Property Tax Appeal Board are Harivadan K. Gandhi, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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:** \$13,279  
**IMPR.:** \$81,589  
**TOTAL:** \$94,868

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, single-family dwelling of masonry exterior construction containing 7,187 square feet of living area. The dwelling is reported to be approximately 19 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 4-car garage.<sup>1</sup> The subject property has a 40,859 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-09 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 four comparable sales located within "12 houses away" from the subject and within the same assessment neighborhood code as the subject property. The

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<sup>1</sup> Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

comparables have sites that range in size from 27,486 to 40,293 square feet of land area and are improved with similar class 2-09 single-family dwellings of masonry exterior construction. The dwellings range in size from 5,418 to 9,658 square feet of living area and range in age from 22 to 29 years old. Each comparable has a basement, with three each having a recreation room. Each comparable also has central air conditioning, and two to four fireplaces.<sup>2</sup> The comparables sold from April 2019 to March 2021 for prices ranging from \$535,000 to \$1,075,000 or from \$98.74 to \$128.86 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,721. The subject's assessment reflects a market value of \$1,167,210 or \$162.41 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on four comparable properties located within the same "subarea" as the subject and in the same assessment neighborhood code as the subject property. Comparable #4 is the same property as appellant's comparable #3 although the board of review depicts a finished basement, whereas the appellant depicted an unfinished basement. The comparables are improved with similar class 2-09 single-family dwellings of masonry exterior construction ranging in size from 5,890 to 6,612 square feet of living area. The comparables have sites that range in size from 27,878 to 33,976 square feet of land area and range in age from 21 to 25 years old. Each comparable has a full basement with three each having a formal recreation room. Each comparable also has central air conditioning, two or four fireplaces, and a 3-car, a 3.5-car, or a 4-car garage. The comparables sold from January to November 2020 for prices ranging from \$1 to \$880,000 or from \$0 to \$148.56 per square foot of living area, land included. The board of review argued that the above sales support a higher price per square foot for the subject property than the reduction requested by the appellant's counsel.

### **Conclusion of Law**

The appellant contends that 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 record contains a total of seven comparable sales submitted by the parties in support of their respective positions as one comparable is common to both parties. As to the common comparable, the Board finds the unrefuted evidence is that the basement is finished. The Board gives less weight to appellant's comparable #1 based on this sale appearing to be an outlier given its substantially lower sale price relative to the remaining comparables in the record. The Board

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<sup>2</sup> The appellant did not provide any descriptive information regarding the garages of the comparable properties but included color photographs of each dwelling for comparable analysis.

also gives less weight to appellant's comparable #2 and board of review comparable #1 based in part on their significantly differing dwelling sizes relative to the subject dwelling as well as the depiction that comparable #2 sold for \$1 which, in the absence of further information, is unlikely to represent fair market value.

The Board finds the best evidence of market value in this record to be appellant's comparables #3 and #4, along with board of review comparables #3 and #4 which includes the common comparable. These comparables are most similar overall to the subject in location, design, age, and some features. However, board of review comparable #3 and the parties' common comparable have smaller sites and dwelling sizes relative to the subject, suggesting that upward adjustments are needed to these comparables in order to make them more equivalent to the subject. On the other hand, board of review comparable #3 and the parties' common comparable have finished basements, which is not a feature of the subject, suggesting downward adjustments to these properties are necessary to make them more equivalent to the subject. The best comparables in the record sold from July 2020 to March 2021 for prices ranging from \$785,000 to \$930,000 or from \$123.68 to \$141.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,167,210 or \$162.41 per square foot of living area, including land, which is above the range established by the best sale comparables in the record both in terms of overall value and on a per square foot of living area basis. Furthermore, the Board finds that the most similar comparable overall in the record in terms of dwelling size, lot size, and most features is appellant's comparable #4 which sold in in March 2021 for a price of \$930,000 or \$128.86 per square foot of living area, land included, although this comparable is ten years older than the subject, but has a finished basement which is not a feature of the subject dwelling. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject property is overvalued and, thus, a reduction in the subject's assessment is warranted.

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

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

APPELLANT

Harivadan K. Gandhi, by attorney:  
William I. Sandrick  
Sandrick Law Firm, LLC  
16475 Van Dam Road  
South Holland, IL 60473

COUNTY

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