



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

APPELLANT: Prafulla Shah Trust
DOCKET NO.: 20-42106.001-R-1
PARCEL NO.: 27-07-305-021-0000

The parties of record before the Property Tax Appeal Board are Prafulla Shah Trust, the appellant, by attorney Gabriel Orenic, of Orenic Law LLC in Joliet; 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: \$9,555
IMPR.: \$91,378
TOTAL: \$100,933

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 dwelling with 6,612 square feet of living area of masonry exterior construction. The dwelling is approximately 23 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 4-car garage.¹ The property has a 29,403 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 “blocks” from the subject and within the same assessment neighborhood code as the subject property.

¹ 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 #3 and #4 have sites containing 29,272 and 38,332 square feet of land area, respectively, but the lot sizes of comparables #1 and #2 were not disclosed. The four comparables are improved with class 2-78 and class 2-09 dwellings of masonry exterior construction ranging in size from 3,651 to 6,347 square feet of living area and ranging in age from 21 to 32 years old. Each comparable has central air conditioning, and one, two, or four fireplaces.² Comparables #1, #3, and #4 are each reported to have a 3-car garage. The comparables sold from March to October 2020 for prices ranging from \$480,000 to \$880,000 or from \$96.86 to \$134.56 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 \$100,933. The subject's assessment reflects a market value of \$1,009,330 or \$152.65 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 assessment neighborhood code as the subject property. The comparables are improved with similar class 2-09 single-family dwellings of masonry exterior construction ranging in size from 5,200 to 6,333 square feet of living area. The comparables have sites that range in size from 26,920 to 38,768 square feet of land area and range in age from 19 to 23 years old. Each comparable has a full basement with three each having a formal recreation room. Each comparable also has central air conditioning, two to four fireplaces, and a 3-car, a 3.5-car, or a 4-car garage. The comparables sold from November 2017 to March 2020 for prices ranging from \$851,000 to \$1,360,000 or from \$163.65 to \$241.52 per square foot of living area, land included.

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

The record contains a total of eight comparable sales submitted by the parties in support of their respective positions. The Board gives less weight to appellant's comparables #1, #2, and #4 due to lack of information regarding site sizes, differing dwelling class/design, and/or significantly smaller dwelling size relative to the subject dwelling. The Board also gives less weight to board of review comparables #2 and #3 based on their sales occurring in 2017 and 2018, respectively, which is not proximate in time and is less likely to be reflective of the subject's market value as of the January 1, 2020 assessment date in question than the remaining comparables in the record. The Board finds the best evidence of market value in this record is appellant's comparable #3 along with board of review comparables #1 and #4 which are most similar overall to the subject

² Although the appellant's grid has limited descriptive information with regard to the foundations of the comparable dwellings, the Multiple Listing Service (MLS) data sheets submitted by the appellant disclose that each comparable has a basement, with three having finished area and two or those each having a walkout feature.

in location, design, age, lot size, and some features. However, each of these comparables is smaller in dwelling size relative to the subject, suggesting that upward adjustments are needed to these comparables in order to make them more equivalent to the subject. The best comparables in the record sold from April 2019 to July 2020 for prices ranging from \$785,000 to \$1,110,000 or from \$117.50 to \$175.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,009,330 or \$152.65 per square foot of living area, including land, which falls within 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. After considering adjustments to the best comparables in the record for differences from the subject such as their smaller dwelling sizes, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, thus, a reduction in the subject's assessment is not 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

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