



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

APPELLANT: Samir Vohra  
DOCKET NO.: 20-43926.001-R-1  
PARCEL NO.: 29-17-207-031-0000

The parties of record before the Property Tax Appeal Board are Samir Vohra, 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 **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:** \$2,365  
**IMPR.:** \$26,951  
**TOTAL:** \$29,316

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 two parcels, 29-17-207-031 and 29-17-207-037, where only parcel 29-17-207-031 is under appeal. The subject parcel is improved with a 2-story residential dwelling of brick and frame exterior construction with approximately 2,876 square feet of living area.<sup>1</sup> The dwelling is reported to be approximately 3 or 4 years old. Features of the home include an unfinished basement,<sup>2</sup> central air conditioning and a 2-car garage. The property has

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<sup>1</sup> The parties disagree as to the dwelling size and exterior material of the subject. The appellant's appraiser reports 2,876 square feet of brick and frame while the board of review reports 3,000 square feet of living area that is frame. Neither party submitted a sketch of the subject's improvement to support their respective dwelling sizes. The Board finds the best evidence of the subject's dwelling size and exterior was found in the appraisal which includes information regarding the subject dwelling. The board of review's evidence appears to include a building size for the prior commercial property, based on the photograph of the subject included in its submission.

<sup>2</sup> The Board finds the best description of the subject's basement was found in the appraisal which was supported with photographic evidence.

an 8,602 square foot site and is located in Harvey, Thornton Township, Cook County. The subject is classified as a class 2-78 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 an appraisal estimating the subject property had a market value of \$160,000 as of January 1, 2020. The appraisal was prepared by David M. Richmond, a Certified General Real Estate Appraiser. The intended use of the appraisal report was to estimate the market value of the subject property as of January 1, 2020.

The appraiser further described the subject stating the improvements were constructed on a site previously improved with a commercial property and that the subject is “one of a handful of recently constructed single-family residences located in the deteriorating Downtown Central Business District of the City of Harvey” which were associated with a redevelopment project. The appraiser described the subject’s immediate neighborhood as consisting of commercial and residential property where the “majority of commercial properties are vacant” and approximately 50% of residential property also vacant.

The appraisal submitted by the appellant clearly states on page 1 the parcels being appraised include two property index numbers, 29-17-207-031 and 29-17-207-037. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting four comparable sales located in Hazel Crest or Markham. The comparables have sites that range in size from 7,140 to 19,600 square feet of land area and are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 2,248 to 2,815 square feet of living area. The homes were built from 1999 to 2010. Comparables #2 and #3, built in 2002 and 2010 were reported to have been rehabbed in 2018 and 2019, respectively.<sup>3</sup> Each comparable has a basement with one having finished area. Each dwelling has central air conditioning, one fireplace and either a 2-car or a 3-car garage. Comparable #1 was reported to have been sold in “as is” condition. The comparables sold from January to October 2019 for prices ranging from \$215,000 to \$225,000 or from \$79.97 to \$95.64 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in location, site size, dwelling size, basement features, condition and garage amenity arriving at adjusted sale prices for the comparables ranging from \$146,250 to \$161,250 and an opinion of market value for the subject of \$160,000. Based on this evidence, the appellant requested the subject’s assessment be reduced to reflect the appraised value when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,316. The subject's assessment reflects a market value of \$293,160 or \$101.93 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The appellant’s appraiser disclosed a total assessment for both subject

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<sup>3</sup> Some property details for the appraisal comparables were found in the Multiple Listing Service (MLS) sheets for each of the comparable sales which were submitted by the appellant as part of the appraisal report.

parcels \$38,842 where parcel number 29-17-207-037 is a class 5-90 property. (Appraisal page 36)

In support of its contention of the correct assessment the board of review submitted information on four comparables located in either Lansing or Homewood. The comparables have sites that range in size from 7,561 to 18,475 square feet of land area and are improved with 2-story class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,011 to 3,508 square feet of living area. The homes range in age from 16 to 47 years old. Each comparable has a basement with two having finished area. Each dwelling has central air conditioning, one fireplace and either a 2-car or a 3-car garage. The comparables sold from January 2017 to December 2020 for prices ranging from \$165,000 to \$394,000 or from \$72.88 to \$116.86 per square foot of living area, land included. Based on this evidence the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

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 appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board finds the appellant's appraisal provides a value for both of the subject's property's parcels, although only one parcel is under appeal. As a result, the appraiser's site adjustments are not appropriate given the site size of the parcel under appeal. Therefore, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board shall, however, consider the raw sales data submitted in the appraisal.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to appraisal comparables #1 and #3 which are less similar to the subject in age and/or updates. The Board gives less weight to board of review comparables #1, #2 and #3 which differ from the subject in age and/or sold in 2017, less proximate in time to the January 1, 2020 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be appraisal comparables #2 and #3 along with board of review comparable #4 which sold proximate to the lien date at issue and are more similar to the subject in age and design but present varying degrees of similarity to the subject in location, dwelling size and other features. These best comparables sold from June to October 2019 for prices of \$215,000 and \$350,000 or from \$83.92 to \$110.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$293,160 or \$101.93 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Therefore, after considering appropriate adjustments to the best comparables for differences with the subject, the Board finds 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



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: \_\_\_\_\_

August 20, 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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