FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Vinod Gupta
DOCKET NO.: 21-22801.001-C-3
PARCEL NO.: 07-11-301-002-0000

The parties of record before the Property Tax Appeal Board are Vinod Gupta, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; the Cook County Board of Review; the Palatine Twp. H.S.D. #211, and Schaumburg C.C.S.D. 54, intervenors, by attorney Michael J. Hernandez of Franczek P.C. in Chicago.

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:	$228,993
IMPR.:	$321,007
TOTAL:	$550,000

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 2021 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 45-year-old, two-story, commercial building, of masonry construction with 56,331 square feet of building area. The property has a 91,597 square foot site and is located in Schaumburg, Schaumburg Township, Cook County. The property is a class 5-91 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and contention of law as the bases of the appeal. In support of its overvaluation argument, the appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on December 10, 2021, for $1,145,000, the sale did not occur between family members and was advertised for sale with the multiple listing service. Appellant also submitted copies of the settlement statement, special warranty deed, and real estate sales contract.

In further support of its overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of $800,000, after appropriate adjustments, as of January 1, 2021. The appraiser utilized the cost approach, the sales comparison approach, and the income capitalization approach to value and reconciled the three approaches to value to arrive at an estimated market value for the subject property of $800,000.

The appellant also submitted a copy of the board of review's written decision providing for a total assessed valuation for the subject property of $550,000. Based on this evidence, the appellant requests the subject property's total assessment be reduced to $200,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $550,000. The subject's assessment reflects a market value of $2,200,000, or $39.05 per square foot of building area, including land, when applying the level of assessments for class 5 property under the Cook County Real Property Assessment Classification Ordinance of 25%. In support of its contention of the correct assessment, the board of review submitted information on six suggested comparables. Each were improved with a commercial building. They ranged in building area square footage between 17,700 and 42,689 and in assessment between $57.06 and $149.44 per square foot of living area.

This matter was scheduled for hearing on June 3, 2026, with timely notice provided to all parties. The appellant's attorney stated that she has been unable to reach the taxpayer appellant and, therefore, could not present her case in chief. The respondent requested that a default judgment be entered. The intervenor stated his agreement with the respondent's request. The administrative law judge agreed on a default judgment.

<u>Conclusion of Law</u>

The appellant contends overvaluation and contention of law as the bases of the appeal. The Board finds the issues of overvaluation and contention of law moot since this matter was scheduled for hearing on June 3, 2026, and the appellant's attorney stated that she has been unable to reach the taxpayer appellant and, therefore, could not present her case in chief.

Sections 1910.67(b) and (e) of the Property Tax Appeal Board Rules provide as follows:

> *(b) When a hearing as provided in Section 1910.67, or a pre-hearing conference as provided in Section 1910.73, is ordered by the Property Tax Appeal Board, all parties shall appear for the hearing or pre-hearing on the appeal on the date and at the time set by the Property Tax Appeal Board. Failure to appear on the date and at the time set by the Property Tax Appeal Board shall be sufficient cause to default that party…*
>
> *(e) Failure of the contesting party to pursue disposition of an appeal in a reasonable time will render the appeal subject to dismissal. In making this determination, the Board shall consider factors including, but not limited to, the history of the appeal, the length of time that has elapsed since the last action taken in the appeal, past attempts to schedule the*

> *appeal for hearing, and the contesting party's compliance with any Board or Hearing Officer requests or orders.*

Considering the taxpayer's non-responsiveness and failure to appear to testify on the scheduled hearing date, the Board finds this matter dismissed.

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:

C E R T I F I C A T I O N

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 21, 2026

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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