



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

APPELLANT: Adarsh Bhan
DOCKET NO.: 21-26067.001-R-1
PARCEL NO.: 27-07-406-001-0000

The parties of record before the Property Tax Appeal Board are Adarsh Bhan, 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: \$13,111
IMPR.: \$73,889
TOTAL: \$87,000

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 2-story, single-family dwelling of masonry exterior construction containing 5,509 square feet of living area. The dwelling is approximately 26 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces, and a 3.5-car garage.¹ The subject property has a 26,223 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

¹ Some descriptive information was drawn from the information submitted by the board of review and not refuted by the appellant via a rebuttal filing.

the subject and within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 27,486 to 33,976 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 6,347 square feet of living area and range in age from 23 to 27 years old. Each comparable has a full basement with a recreation room, central air conditioning, and two or four fireplaces.² The comparables sold from April 2019 to August 2020 for prices ranging from \$535,000 to \$880,000 or from \$98.74 to \$148.56 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 \$91,928. The subject's assessment reflects a market value of \$919,280 or \$166.87 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 with two being 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 5,254 to 8,111 square feet of living area. The comparables have sites that range in size from 15,159 to 35,152 square feet of land area and range in age from 4 to 19 years old. Each comparable has a full or partial basement with two each having a formal recreation room. Each comparable also has central air conditioning, one or two fireplaces, and a 3.5-car or a 4-car garage. The comparables sold from April 2019 to April 2021 for prices ranging from \$950,000 to \$1,500,000 or from \$175.27 to \$221.32 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 met this burden of proof and a reduction in the subject's assessment is 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 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 also gives less weight to board of review comparables #1 and #4 based on their sales occurring in 2019 which is less proximate in time and is less likely to be reflective of the subject's market value as of the January 1, 2021 assessment date in question than the remaining comparables in the record; The Board gives less weight to board of review comparable #2 due to its substantially larger dwellings size relative to the subject dwelling, being

² 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.

approximately 32% larger in dwelling size than the subject dwelling; Finally, the Board gives less weight to board of review comparable #4 based on its substantially newer age relative to the subject property as well as its location being outside of the subject's assessment neighborhood code. The Board finds the best evidence of market value in this record is appellant's comparables #2, #3, and #4 which are most similar overall to the subject in location, design, age, and features. The best comparables in the record sold from February to August 2020 for prices ranging from \$785,000 to \$880,000 or from \$123.68 to \$148.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$919,280 or \$166.87 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. Based on this record and after considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant established by a preponderance of the evidence 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

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