



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

APPELLANT: Samir Vohra
DOCKET NO.: 21-28918.001-R-1 through 21-28918.002-R-1
PARCEL NO.: See Below

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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-28918.001-R-1	29-17-207-031-0000	2,743	7,257	\$10,000
21-28918.002-R-1	29-17-207-037-0000	2,365	9,635	\$12,000

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 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.¹ The dwelling is reported to be approximately 3 or 4 years old. Features of the home include an unfinished basement,² central air conditioning and a 2-car garage. The property has

¹ 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.

² 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.

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.³ 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.

The board of review submitted one "Board of Review Notes on Appeal" for parcel number 29-17-207-031. The appellant submitted the final decision from the Cook County Board of Review disclosing the combined total assessment for the subject of \$38,842. The subject's assessment reflects a market value of \$331,264 or \$115.18 per square foot of living area, including land, when applying the level of assessment for class 2 and class 5 property under the Cook County Real Property Assessment Classification Ordinance of 10% and 25%, respectively.

³ 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.

In support of its contention of the correct assessment the board of review submitted information on four comparables located in either Dolton or South Holland. The comparables have sites that range in size from 6,600 to 93,684 square feet of land area and are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,240 to 3,171 square feet of living area and range in age from 19 to 54 years old. Each comparable has an unfinished basement and a 2-car or a 2.5-car garage. Three dwellings have central air conditioning and three homes each have either one or two fireplaces. The comparables sold from June 2018 to February 2021 for prices ranging from \$155,300 to \$300,000 or from \$69.33 to \$94.61 per square foot of living area, land included.

The board of review also critiqued the appellant's appraisal, contending a second PIN, parcel 29-17-207-037 which is a class 5-90 minor commercial improvement, was not addressed in the appraisal report. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject's two parcels and the board of review submitted four unadjusted comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables which are substantially older in age when compared to the subject. Furthermore, board of review comparable #3 sold in 2018, less proximate to the January 1, 2021 assessment date at issue. The appellant's appraiser described the subject as "one of a handful of recently constructed single-family residences located in the deteriorating Downtown Central Business District of the City of Harvey" which was not refuted by the board of review.

As a result, the Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser made appropriate adjustments to the comparables for differences with the subject. The subject's assessment reflects a market value of \$331,264 or \$115.18 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$160,000 as of the assessment date at issue. Since market value has been established the level of assessments for class 2 and class 5 property under the Cook County Real Property Assessment Classification Ordinance of 10% and 25%, respectively, shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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

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

APPELLANT

Samir Vohra, 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