



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

APPELLANT: Sanjay Aul
DOCKET NO.: 21-29618.001-R-1
PARCEL NO.: 17-06-437-012-0000

The parties of record before the Property Tax Appeal Board are Sanjay Aul, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$22,750
IMPR.: \$53,250
TOTAL: \$76,000

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 three-story, apartment dwelling of masonry construction with 2,772 square feet of living area. Features of the dwelling include three baths, a slab basement, and a two-car garage. The dwelling was constructed in 1897. The property has a 3,250 square foot site and is located in West Chicago Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The appellant requested the subject's total assessment be reduced to \$64,500.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that the subject sold on February 5, 2021 for a price of \$645,000. The appellant's pleadings regarding Section IV- Recent Sale Data stated: the closing

date; sale price; that the parties to the transaction were not related; that the subject was advertised for sale for 72 days via the multiple listing; and not a sold due to a foreclosure action. In support, the appellant submitted copies of the disclosure statement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,000. The subject has a total improvement assessment of \$53,250 or \$19.21 per square foot of living area. The subject's assessment reflects a market value of \$760,000 when applying the 2021 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of the assessment, the board of review submitted four equity comparables and sale data for each comparable.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #1. These comparables are similar in age, amenities, construction, and location. These comparables had improvement assessments that ranged from \$16.84 to \$20.30 per square foot of living area. The subject's improvement assessment of \$19.21 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 Board gives little weight to the subject's 2021 sale as it is unclear whether the sale was an arms-length nature and to lack of information regarding the arm's length nature of the sale. The appellant's pleadings state that the subject was advertised for sale and listed for sale for 72 days. However, the appellant did not complete section IV of the appeal regarding how the subject was sold, broker/realty information, and did not submit a settlement statement signed by both parties. The appellant's evidence includes a disclosure statement signed only by the appellant's the day prior to closing. There is no evidence conclusively showing if or how the property was advertised on the open market. Illinois law requires that all real property "shall be valued at its

fair cash value, estimated at the price it would bring at a fair voluntary sale." (Ill. Rev. Stat. 1971, ch. 120, par. 501.) Fair cash value is normally associated with fair market value: what the property would bring at a voluntary sale where the owner is ready, willing and able to sell but not compelled to do so and the buyer is likewise ready, willing and able to buy, but not forced to do so. (See, e.g., *People ex rel. McGaughey v. Wilson* (1937), 367 Ill. 494, 12 N.E.2d 5.) This is theoretically an objective standard of valuation; the value of a particular property is set by the forces of the marketplace at a given place and time. The Property Tax Appeal Board finds the subject's lack of evidence confirming the sale and conditions by both parties and lack of realty information fails to meet a fundamental requirement to be considered an arm's-length transaction reflective of fair cash value. As such, the board finds that the appellant failed to meet their burden as to their contention of overvaluation based on a recent sale and a reduction 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

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: _____

July 15, 2025

Clerk of the Property Tax Appeal Board

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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