



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

APPELLANT: Gautham Nookala
DOCKET NO.: 21-31703.001-R-1
PARCEL NO.: 14-07-420-014-0000

The parties of record before the Property Tax Appeal Board are Gautham Nookala, the appellant, by Robert Rosenfeld, attorney-at-law 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: \$36,720
IMPR.: \$34,280
TOTAL: \$71,000

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 is improved with a two-story building of masonry exterior construction containing 2,800 square feet of building area. The building is approximately 116 years old. Features of the property include a full unfinished, one fireplace, three bathrooms, and a 2-car garage.¹ The property has a 4,590 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

¹ In Section III of the appeal the appellant indicated the subject property did not have central air conditioning, however, in Section V grid analysis of the appeal the appellant indicated the subject has central air conditioning. The board of review described the subject property as not having central air conditioning, which was not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales composed of class 2-11 properties of masonry exterior construction that range in size from 2,082 to 2,696 square feet of building area. The buildings range in age from 100 to 118 years old. Each comparable has a full basement, 2 or 2½ bathrooms and a 2-car garage. The appellant also described the subject and the comparables as having central air conditioning. These properties have sites ranging in size from 3,000 to 4,590 square feet of land area and have the same assessment neighborhood code as the subject property. The comparables sold from April 2020 to June 2021 for prices ranging from \$442,900 to \$625,000 or from \$212.73 to \$238.78 per square foot of building area, including land. The appellant requested the subject's total assessment be reduced to \$63,378.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,000. The subject's assessment reflects a market value of \$710,000 or \$253.57 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of class 2-11 properties improved with two-story buildings of frame or masonry exterior construction that range in size from 2,254 to 3,001 square feet of building area. The buildings range in age from 103 to 114 years old. Each property has a full or partial basement with one being finished with an apartment, and two to three bathrooms. One comparable has central air conditioning and three comparables have a 2-car garage. These properties have sites ranging in size from 3,720 to 4,590 square feet of land area and have the same assessment neighborhood code as the subject property. The comparables are located either in the "subarea" or ¼ of a mile from the subject property. The sales occurred from October 2018 to September 2021 for prices ranging from \$690,000 to \$949,000 or from \$294.83 to \$316.23 per square foot of building area, including land. The board of review contends the price per square foot of building area for the comparables averaged \$307.65 whereas the subject's assessment reflects a market value of \$253.57 per square foot of building area.

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 record contains eight comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #4 due to differences from the subject building in size. The Board gives less weight to board of review comparable #2 due to differences from the subject building in size as well as the sale not occurring as proximate in time to the assessment date as the best comparables in the record. The Board gives less weight to board of review comparable sale #3 due to the sale date not being as proximate in time to the assessment date as the best sales in this record. The Board finds the best

evidence of market value to be appellant's comparable sale #3 and board of review sales #1 and #4 that range in size from 2,696 to 3,001 square feet of building area and in age from 101 to 114 years old. The comparables have varying degrees of similarity to the subject in features. These comparables sold from June 2021 to September 2021 for prices ranging from \$625,000 to \$949,000 or from \$231.82 to \$316.23 per square foot of building area, including land. The subject's assessment reflects a market value of \$710,000 or \$253.57 per square foot of building area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and 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

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: March 18, 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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