



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

APPELLANT: Rohan Sundaralingam
DOCKET NO.: 21-35080.001-R-1
PARCEL NO.: 13-36-420-024-0000

The parties of record before the Property Tax Appeal Board are Rohan Sundaralingam, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$12,937
IMPR.: \$38,062
TOTAL: \$50,999

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 3-story multi-family building of wood/frame exterior construction with 3,094 square feet of gross building area. The building is approximately 131 years old. Features include a partial basement with finished area and a 2-car garage. The property has a 2,875 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity regarding the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales that are located within the same neighborhood code as the subject property. The properties have sites ranging in size from 2,650 to 4,199 square feet of land area. The

comparables are improved with class 2-11 multi-family buildings of wood exterior construction ranging in size from 2,090 to 3,259 square feet of gross building area. The comparables range in age from 118 to 131 years old. Two comparables each have a full basement and two comparables each have a slab foundation. Each comparable has 1 fireplace. Two comparables have either a 1-car or a 2-car garage. The properties sold from July 2019 to December 2021 for prices ranging from \$297,850 to \$455,000 or from \$116.60 to \$150.56 per square foot of gross building area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of this argument, the appellant submitted information, including property characteristics printouts, on eight equity comparables that are located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 3-story, class 2-11 multi-family buildings ranging in size from 2,798 to 3,681 square feet of gross building area. The buildings range in age from 97 to 134 years old. Four comparables each have a full basement with one of these finished with an apartment, three comparables each have a slab foundation, and one comparable has a crawl space foundation. Three comparables each have from a 1-car to a 2-car garage. The comparables have improvement assessments that range from \$28,125 to \$41,938 or from \$8.41 to \$11.58 per square foot of gross building area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$41,367, reflecting a market value of \$413,670 or \$133.70 per square foot of gross building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$28,429 or \$9.19 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,999. The subject's assessment reflects a market value of \$509,990 or \$164.83 per square foot of gross building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$38,062 or \$12.30 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables, each of which has equity data and three of which have sales data. The comparables are located in the same assessment neighborhood code as the subject property. The comparables have sites with either 2,856 or 3,000 square feet of land area. The comparables are improved with 2-story or 3-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 2,576 to 3,168 square feet of gross building area. The buildings are either 130 or 131 years old. The comparables each have a full or partial basement, one of which has finished area. One comparable has central air conditioning. Two comparables each have a 2-car garage. Comparables #1, #2, and #4 sold from April 2018 to December 2021 each for a price of \$1 or \$0.00 per square foot of gross building area, land included. The four comparables have improvement assessments ranging from \$40,500 to \$44,148 or from \$13.42 to \$17.14 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends in part 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 parties submitted seven comparable sales for the Board's consideration with the same assessment neighborhood code and classification code as the subject. The comparables have varying degrees of similarity to the subject. However, the Board gives less weight to the appellant's comparables #1 and #3 which each sold in 2019, less proximate in time to the subject's January 1, 2021 assessment date under appeal than the other comparable sales in this record. The Board also gives little weight to the board of review comparable sales which reportedly occurred from April 2018 to December 2021 each for sales prices of \$1 which are unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of these sales.

The Board finds the best and only valid evidence of market value to be the appellant's comparable sales #2 and #4. These comparables sold more proximate in time to the subject's assessment date at issue and are similar to the subject in location, class, and age with varying degrees of similarity in lot size, gross building size, foundation type, and other features which would require appropriate adjustments to make them more equivalent to the subject. Nevertheless, the Board finds these comparables sold in February 2021 and December 2021 for prices of \$297,850 and \$455,000 or for \$127.29 and \$140.35 per square foot of gross building area, land included, respectively. The subject's assessment reflects a market value of \$509,990 or \$164.83 per square foot of gross building area, land included, which falls above the two best comparables sales in this record and is excessive. However, as the subject has a superior foundation and larger garage amenity, once the appropriate adjustments are applied to the two best sales, the subject's estimated market value of \$164.83 per square foot of gross building area, land included, appears justified based on this limited record evidence.

The appellant also raised an assessment inequity argument as an alternative 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 parties submitted a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #5 and #8 which lack a garage amenity and/or lack a basement foundation, both of which are features of the subject. The Board also gives less weight to board of review comparable #2, #3, and #4 which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #6 and #7 as well as board of review comparable #1 which are overall more similar to the subject in location, design/class, age, dwelling size, and other features. These comparables have improvement assessments ranging from \$32,000 to \$42,500 or from \$8.69 to \$13.42 per square foot of living area. The subject's improvement assessment of \$38,062 or \$12.30 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant failed to establish lack of assessment equity by clear and convincing evidence and no reduction in the subject's assessment is warranted.

In conclusion, based on the evidence presented, the Board finds that no 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



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 19, 2025



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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