



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

APPELLANT: Sanjoy Chowdhury
DOCKET NO.: 21-35359.001-R-1
PARCEL NO.: 16-14-411-038-0000

The parties of record before the Property Tax Appeal Board are Sanjoy Chowdhury, the appellant, by attorney Jeffrey G. Hertz, of Sarnoff Property Tax in Chicago; 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: \$4,727
IMPR.: \$39,273
TOTAL: \$44,000

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 3-story multi-family building of masonry exterior construction with 5,098 square feet of gross building area. The building is approximately 16 years old. Features of the building include a full basement finished with an apartment,¹ 4 full bathrooms and central air conditioning. The property has a 4,023 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that have the same assessment neighborhood code and are located from 0.5 of a

¹ The board of review disclosed the subject's basement is finished with an apartment which was not refuted by the appellant.

mile to 1.6 miles from the subject. The comparables consist of class 2-11, 3-story multi-family buildings of masonry exterior construction ranging in size from 4,404 to 4,880 square feet of gross building area. The buildings are 14 or 18 years old. One comparable has a concrete slab foundation, and two comparables have full basements, but no data was provided if the basements have finished area. According to the property characteristic printouts provided by the appellant, the buildings have 3 or 4 full bathrooms, two of which also have 3 or 4 half bathrooms. Two comparables each have central air conditioning. The comparables have improvement assessments that range from \$21,328 to \$24,446 or from \$4.84 to \$5.01 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$24,521 or \$4.81 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 \$44,000. The subject property has an improvement assessment of \$39,273 or \$7.70 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code and are located within the subject's subarea or approximately $\frac{1}{4}$ of a mile from the subject. The comparables consist of class 2-11, 2-story or 3-story multi-family buildings of masonry exterior construction ranging in size from 3,804 to 4,722 square feet of gross building area. The buildings are from 15 to 18 years old. Three comparables have concrete slab foundations, and one comparable has a full basement finished with an apartment. The buildings each have 3 full bathrooms, one of which also has 3 half bathrooms. Each comparable has central air conditioning, and one comparable has 3 fireplaces. The comparables have improvement assessments that range from \$34,357 to \$38,740 or from \$7.72 to \$9.62 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted seven comparable properties for the Board's consideration which present varying degrees of similarity to the subject in location, design, dwelling size and other features. Nevertheless, the Board gives less weight to the appellant's comparable #1 and the board of review comparables #2, #3 and #4 which are less similar to the subject in design and/or dwelling size than the other comparables in the record. The Board gives greater weight to the parties' remaining comparables which are similar to the subject in age and dwelling size, but require adjustments for varying degrees of similarity to the subject in other features. This includes adjustments for differences in the dwellings' bathroom and/or fireplace counts as well as the lack of basement foundation to the board of review comparable #1 and the appellant's comparables

distant locations and/or the lack of basement apartment, since the appellant's grid analysis did not provide the finished basement area of the comparables, if any. These three comparables have improvement assessments that range from \$22,292 to \$36,469 or from \$4.57 to \$7.72 per square foot of gross building area. The subject's improvement assessment of \$39,273 or \$7.70 per square foot of gross building area falls above the range established by these three comparables which is logical given the adjustments to the comparables for differences in features to the subject described above. Based on this record, the Board finds 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

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: _____

May 20, 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

AGENCY

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

APPELLANT

Sanjoy Chowdhury, by attorney:
Jeffrey G. Hertz
Sarnoff Property Tax
100 N. LaSalle Street
10th Floor
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602