



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

APPELLANT: B & R Partners, LLC c/o Dr. Bharat Mittal
DOCKET NO.: 21-45732.001-R-1
PARCEL NO.: 18-31-102-008-0000

The parties of record before the Property Tax Appeal Board are B & R Partners, LLC c/o Dr. Bharat Mittal, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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: \$27,513
IMPR.: \$44,736
TOTAL: \$72,249

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 2-story dwelling of frame and masonry exterior construction with 3,230 square feet of living area. The dwelling is 53 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 220,108 square foot site and is located in Burr Ridge, Lyons 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 information on four comparable sales. The comparables consist of class 2-78 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,057 to 3,326 square feet of living area. The homes are 6 to 37 years old. Each dwelling has

central air conditioning, one or two fireplaces, a basement with one having finished area,¹ and either a 2-car, 2.5-car, or 3-car garage. The parcels range in size from 11,967 to 15,000 square feet of land area. The comparables sold from February 2018 to July 2020 for prices ranging from \$450,000 to \$665,000 or from \$147.20 to \$199.94 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$57,682, for an estimated market value of \$576,820 or \$178.58 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,249. The subject's assessment reflects a market value of \$722,490 or \$223.68 per square foot of living area, land included, when using the 10% level of assessment for Cook County as determined by the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables consist of class 2-78 2-story dwellings of masonry or stucco exterior construction ranging in size from 3,379 to 3,507 square feet of living area. The dwellings are either 7 or 19 years old. Each dwelling has central air conditioning, a fireplace, a basement with one having finished area, and either a 2-car, 2.5-car, or 3-car garage. The parcels range in size from 3,612 to 46,458 square feet of land area. The comparables sold from October 2020 to September 2021 for prices ranging from \$1 to \$1,057,000 or from \$0.00 to \$312.81 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 through #3, which sold less proximate to the January 1, 2021 assessment date at issue in this appeal. The Board also gives reduced weight to board of review comparable #4, which appears to be an outlier based on its unexplained \$1 sale price in relation to the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #1 through #3, which have varying degrees of similarity to the subject. These most similar comparables sold for prices ranging from \$665,000 to \$1,057,000 or from \$199.94 to \$312.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$722,490 or \$223.68 per square foot of living area, including land,

¹ The appellant submitted Multiple Listing Service listing sheets for the comparables, which note that comparable #4 has finished basement area.

which is within the range established by the best comparable sales in this record and appears to be supported considering the subject's substantially larger site than each of these best comparables. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, 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 21, 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

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