FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mandeepsinh Ranavat
DOCKET NO.: 21-50332.001-R-1
PARCEL NO.: 13-16-130-025-0000

The parties of record before the Property Tax Appeal Board are Mandeepsinh Ranavat, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, 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:	$10,500
IMPR.:	$28,382
TOTAL:	$38,882

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 multi-family building of masonry exterior construction with 2,190 square feet of building area. The building is approximately 111 years old. Features of the building include an unfinished basement and a 2-car garage. The property has an approximately 3,750 square foot site and is located in Chicago, Jefferson 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 five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story or 2-story[1] class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 2,012 to 2,285 square feet of building area. The buildings range in age from 97 to 128 years old. Each comparable has a basement with finished area. One building has central air conditioning and three properties have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $13,289 to $16,800 or from $6.11 to $8.05 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $14,016 or $6.40 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $38,882. The subject property has an improvement assessment of $28,382 or $12.96 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 multi-family buildings of masonry or frame exterior construction ranging in size from 2,004 to 2,368 square feet of building area. The buildings range in age from 71 to 108 years old. Three comparables have unfinished basements and one property has a concrete slab foundation. One building has central air conditioning and each comparable has either a 1-car or a 2-car garage. The board of review grid analysis also disclosed the subject property sold in October 2021 for a price of $500,000, which was not refuted by the appellant. The comparables have improvement assessments ranging from $27,194 to $41,450 or from $13.40 to $19.46 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 nine equity comparables and the board of review also submitted evidence the subject property sold in 2021 for the Board's consideration. The Board gives less weight to the appellant's comparables which have finished basement area in contrast to the subject's unfinished basement. The Board gives less weight to board of review comparables #2 and #4 which differ from the subject in age or foundation type.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are more similar to the subject in location, design, building size and other features. These comparables have improvement assessments of $28,194 and $28,515 or $13.40 and

[1] Some property characteristics for the appellant's comparables were corrected or amended with information found in the Property Search Details submitted by the appellant.

$13.57 per square foot of building area. The subject's improvement assessment of $28,382 or $12.96 per square foot of building area is bracketed by the two best comparables in this record on an overall improvement assessment basis and below the two best comparables on a per square foot basis.

The Board finds, based on unrefuted evidence, the subject property sold in October 2021 for a price of $905,000 which would reflect a total assessment for the subject of $90,500, when applying the statutory level of assessment for class 2 properties of 10.00%. The subject’s total 2021 assessment of $38,882 appears to suggest the subject may be under assessed and further undermines the appellant’s inequity argument.

After considering adjustments to the best comparables for differences from the subject and considering the board of review requested the subject’s assessment be confirmed, the Board finds the appellant did not demonstrate with clear and convincing evidence the subject's improvement was inequitably assessed and a neither a reduction nor an increase in the subject's assessment is 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:

C E R T I F I C A T I O N

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: January 21, 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

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