



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

APPELLANT: Masoor Venkatesh
DOCKET NO.: 21-51073.001-R-1
PARCEL NO.: 13-16-112-036-0000

The parties of record before the Property Tax Appeal Board are Masoor Venkatesh, the appellant, by Ciarra J. Schmidt, attorney-at-law 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: \$8,629
IMPR.: \$61,370
TOTAL: \$69,999

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 two-story dwelling of frame exterior construction that contains 2,423 square feet of living area. The dwelling is approximately 1 year old. Features of the property include a full basement finished with a formal recreation room, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car garage.¹ The property has a 3,082 square foot site located in Chicago, Jefferson 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 inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-78 properties improved with two-story dwellings of frame or

¹ The board of review described the property as having 3½ bathrooms and a full basement finished with a recreation room, which was not refuted by the appellant.

masonry exterior construction that range in size from 2,316 to 2,621 square feet of living area. The dwellings range in age from 10 to 15 years old. Each comparable has a full basement with a recreation room and central air conditioning. Four comparables have one fireplace and three comparables have a 2-car garage. The comparables have 1½, 2½, 3 or 3½ bathrooms.² These properties have the same neighborhood code as the subject property. Their improvement assessments range from \$41,232 to \$43,216 or from \$15.99 to \$18.25 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$43,129.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,999. The subject property has an improvement assessment of \$61,370 or \$25.33 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables composed of class 2-78 properties of frame exterior construction that contain 2,217 and 2,423 square feet of living area, respectively. The comparables are the same age as the subject property.³ Each comparable has a full basement with a recreation room, central air conditioning, 3½ bathrooms, and a 2-car garage. Comparable #2 has one fireplace. These properties have the same assessment neighborhood code as the subject property and are located either in the same block or approximately ¼ of a mile from the subject property. The comparables have improvement assessments of \$56,134 and \$61,345 or \$25.32 per square foot of living area, respectively.

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 record contains seven equity comparables submitted by the parties to support their respective positions. The appellant's comparables are from nine to fifteen years older than the subject property indicating these properties would require upward adjustments to make them more equivalent to the subject in age. Appellant's comparables #1, #3 and #5 have fewer bathrooms than the subject necessitating upward adjustments to make them more equivalent to the subject for this difference. Appellant's comparables #1 and #2 have no garage, unlike the subject, requiring upward adjustments for this dissimilarity. Finally, appellant's comparable #1 has no fireplace, unlike the subject, which would also require an upward adjustment to make the property more similar to the subject for this difference. The subject's improvement assessment of \$61,370 or \$25.33 per square foot of living area is greater than the improvement assessments of the appellant's comparables that range from \$41,232 to \$43,216 or from \$15.99 to \$18.25 per

² The appellant submitted copies of the Cook County Assessor's Office property characteristic sheets for the comparables from which some of the descriptive information was obtained.

³ The board of review reported the subject property and the comparables are 4 years old.

square foot of living area but is appropriate considering the subject's superior age and features in relation to these comparables.

The Board finds the board of review comparables are more similar to the subject in age than are the appellant's comparables with board of review comparable #2 being identical to the subject in size and features. Board of review comparable #1 is smaller than the subject dwelling and has no fireplace, unlike the subject, suggesting upward adjustments to this comparable would be appropriate to make the property more equivalent to the subject for these differences. These two comparables have improvement assessments of \$56,134 and \$61,345 or \$25.32 per square foot of living area, respectively. The subject's improvement assessment of \$61,370 or \$25.33 per square foot of living area falls slightly above the board of review comparables but is equitable when considering the suggested adjustment to board of review comparable #1 for size and lack of a fireplace.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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: 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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