



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

APPELLANT: Kamala Rajan  
DOCKET NO.: 22-21969.001-R-1  
PARCEL NO.: 01-11-105-009-0000

The parties of record before the Property Tax Appeal Board are Kamala Rajan, 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 a reduction 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:** \$26,440  
**IMPR.:** \$46,060  
**TOTAL:** \$72,500

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 2022 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 two-story dwelling of stucco exterior construction with 6,692 square feet of living area. The dwelling is approximately 71 years old. Features of the home include a basement,<sup>1</sup> central air conditioning, a fireplace and a 3-car garage. The property has an approximately 264,409 square foot site and is located in Barrington Hills, Barrington Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity concerning the improvement assessment. With respect to the overvaluation argument, the appellant submitted

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<sup>1</sup> The parties differ as to the description of the subject dwelling's basement area. The appellant reported the subject has a full unfinished basement, whereas the board of review reported the subject has a partial basement that is finished with a formal recreation room.

evidence disclosing the subject property was purchased on November 1, 2020 for a price of \$725,000. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from Dante Monteverde and Alicia Lopez, the parties to the transaction were not related and the property was advertised in the Multiple Listing Service (MLS) using a realtor. The appellant did not disclose how long of a period of time the property was advertised. The appellant also disclosed the property was not sold due to a foreclosure, nor was it sold using a contract for deed. To document the sale, the appellant submitted a settlement statement which depicted a sale date of November 5, 2020 and reiterated the sale price and depicted commissions were paid to one realty agency. The appellant also submitted a copy of the real estate sales contract.

With respect to the improvement assessment inequity argument, the appellant submitted five comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 6,178 to 6,906 square feet of living area. The dwellings are from 19 to 35 years old. The comparables each have a basement, three of which are finished with a recreation room. Each comparable has central air conditioning, one to three fireplaces and from a 3-car to a 4-car garage. The comparables have improvement assessments ranging from \$63,248 to \$78,323 or from \$9.60 to \$11.40 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,999. The subject's assessment reflects a market value of \$1,199,990 or \$179.32 per square foot of living area, including land, 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 \$93,559 or \$13.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same property classification code and assessment neighborhood code as the subject and are located within the same block as the subject property or within the subject's subarea. Assessment data was provided for each comparable and sales data was provided for comparable #1. The comparables have sites that range in size from 108,900 to 210,830 square feet of land area. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 5,405 to 10,306 square feet of living area. The dwellings are from 35 to 83 years old. The comparables each have a full or partial basement, one of which is finished with a formal recreation room. Each comparable has central air conditioning, one to five fireplaces and either a 3.5-car or a 4-car garage. Comparable #1 reportedly sold in April 2021 for \$1.00. The comparables have improvement assessments ranging from \$96,490 to \$152,398 or from \$14.79 to \$17.85 per square foot of living area.

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

### **Conclusion of Law**

The appellant contends in part that 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 appellant provided evidence of the November 2020 purchase of the subject property and the board of review submitted one comparable sale to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #1 which sold for \$1.00 without further explanation, which is unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of this sale.

The Board finds the only evidence of market value to be the purchase of the subject property in November 2020 for a price of \$725,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant disclosed the parties to the transaction were not related and the property had been advertised for sale on the open market in the Multiple Listing Service. In further support of the transaction, the appellant submitted a copy of the settlement statement reiterating the sale date and purchase price, as well as a copy of the sales contract. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the purchase price of \$725,000 is below the market value of \$1,199,990 as reflected by the assessment. Based on this record the Board finds the subject property had a market value of \$725,000 as of January 1, 2022. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

The appellant also argued assessment inequity 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 record contains nine assessment equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant difference in age and/or dwelling size. However, after considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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.

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Chairman



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Member



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Member

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Member



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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: July 15, 2025



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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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