



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

APPELLANT: Dhaval Patel  
DOCKET NO.: 22-22376.001-R-1  
PARCEL NO.: 27-18-104-043-0000

The parties of record before the Property Tax Appeal Board are Dhaval Patel, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C., 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:** \$11,520  
**IMPR.:** \$45,293  
**TOTAL:** \$56,813

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 single-family dwelling of masonry exterior construction with 3,365 square feet of living area. The dwelling is approximately 27 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 23,040 square foot site and is located in Orland Park, Orland 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 assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables along with characteristics printouts. The comparables are each located in a different neighborhood code than the subject; the appellant reports the comparables are in the "same township." The comparables consist of class 2-78 two-story dwellings of masonry

exterior construction which range in age from 16 to 35 years old. The comparables range in size from 3,356 to 3,379 square feet of living area. The comparables have either a full or a partial basement, central air conditioning, a fireplace, and a three-car garage. The comparables have improvement assessments ranging from \$28,190 to \$31,808 or from \$8.40 to \$9.41 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$16,480 or \$4.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,813. The subject property has an improvement assessment of \$45,293 or \$13.46 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code and the same "tax" block as the subject. The comparables consist of class 2-78 two-story dwellings of masonry exterior construction which range in age from 21 to 23 years old. The comparables range in size from 3,444 to 3,609 square feet of living area. Each comparable has full basement, central air conditioning, one or two fireplaces and either a 3-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$46,921 to \$56,718 or from \$13.62 to \$16.47 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 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board which present varying degrees of similarity to the subject property. The Board has given reduced weight to appellant's comparables #1 and #2 due to substantial differences in age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity in the record are the appellant's comparable #3 along with the board of review comparables which are similar to the subject in age, ranging from 21 to 27 years old and which are relatively similar to the subject in dwelling size. The comparables have a similar foundation type, air conditioning feature, and a garage. These four comparables have improvement assessments ranging from \$31,808 to \$56,718 or from \$9.41 to \$16.47 per square foot of living area. The subject's improvement assessment of \$45,293 or \$13.46 per square foot of living area falls within the range established by the best comparables in this record and appears to be logical when giving due consideration to adjustments to the comparables for variations in age, dwelling size, basement size, number of fireplaces and/or garage size. Based on this record and after analyzing appropriate adjustments

to account for differences between the comparables and the subject property, 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: \_\_\_\_\_

August 19, 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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