



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

APPELLANT: MEHUL PATEL  
DOCKET NO.: 22-22713.001-R-1  
PARCEL NO.: 07-34-412-014-0000

The parties of record before the Property Tax Appeal Board are MEHUL PATEL, the appellant(s); 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:** \$4,643  
**IMPR.:** \$54,213  
**TOTAL:** \$58,856

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 11,608 square foot parcel of land improved with a 10-year-old, two-story, frame and masonry, single-family dwelling containing 3,279 square feet of building area. Amenities of the home include a full basement, air conditioning, a fireplace, and a three-car garage. The property is located in Roselle, Schaumburg Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity of both the land and improvement as the basis of the appeal. In support of this argument, the appellant submitted four equity comparables. These properties are described as two-story, frame and masonry, single-family dwellings located within one-quarter of a mile of the subject. They have partial or full basements, three-car garages, air conditioning, and one or two fireplaces. They range: in age from 10 to 22; in size from 2,885 to 3,791 square feet of building area; and in improvement assessment from \$14.28 to \$18.40 per square foot of

building area. The land ranging in size from 11,084 to 12,155 square feet with land assessments from \$.40 to \$.52 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$67,272 with an improvement assessment of \$54,213 or \$16.53 per square foot of building area and a land assessment of \$13,059 or \$1.13 per square foot.

In support of the assessment the board of review submitted four equity comparables. These properties are described as two-story, frame and masonry, single-family dwellings located on the subject's block. They have full basements, fireplaces, air conditioning, and three-car garages. They range: in age from eight to 10 years; in improvement size from 2,885 to 3,425 square feet of building area; and in improvement assessment from \$18.40 to \$19.21 per square foot of building area. They have land sizes from 11,746 to 12,689 square feet with land assessments of \$.40 per square foot. The board of review's comparable #3 was also submitted by the appellant as comparable #4.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparables support a reduction in the land, that using a square foot basis of comparison is an incorrect analysis; and that the board of review should have used properties that were located farther away from the subject to reflect the whole neighborhood.

### **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).

As to the land, the Board finds all the comparables to be similar in land size to the subject and located in the subject's neighborhood. These comparables had land assessments from \$.40 to \$.52 per square foot. In comparison, the subject's land assessment is \$1.13 per square foot which is above the range of the best comparables in the record. Therefore, the Board finds that the appellant has proven by clear and convincing evidence that the subject property's land is inequitably assessed, and a reduction for the land is warranted.

As to the improvement, the Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparables. These comparables had improvement assessments ranging from \$18.40 to \$16.53 per square foot of building area. While all the comparables were similar in size, construction, design, and amenities, these properties were most similar in age. The subject's improvement assessment of \$16.53 per square foot of building area is below the range of the best comparables in this record. Therefore, the Board finds that the appellant has not proven by clear and convincing evidence that the subject

property's improvement is inequitably assessed, and a reduction in the improvement is not warranted.

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: June 18, 2024



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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

AGENCY

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