



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

APPELLANT: Sanjay & Hemali Shah  
DOCKET NO.: 22-23095.001-R-1  
PARCEL NO.: 01-34-105-004-0000

The parties of record before the Property Tax Appeal Board are Sanjay & Hemali Shah, the appellants, by attorney Kelly J. Keeling of KBC Law Group 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:** \$22,546  
**IMPR.:** \$79,460  
**TOTAL:** \$102,006

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 masonry exterior construction with 6,061 square feet of living area. The dwelling is approximately 22 years old. The home features a full basement that is finished with a formal recreation room,<sup>1</sup> three full bathrooms, two half bathroom, three fireplaces and a four-car garage. The property has a 56,366 square foot site and is located in Barrington, South Barrington Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity

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<sup>1</sup> The board of review disclosed the subject dwelling has a formal recreation room in the basement and two additional half bathrooms, which were not refuted by the appellants.

comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located from .76 of a mile to 3.63 miles from the subject property. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 6,064 to 6,406 square feet of living area. The dwellings are from 20 to 24 years old. The comparables each have a full basement. The appellant did not disclose basement finish, if any, concerning the comparables. Each comparable has from three to five full bathrooms, central air conditioning, two fireplaces and a four-car garage. The comparables have improvement assessments that range from \$72,197 to \$80,340 or from \$11.88 to \$12.62 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$73,762 or \$12.17 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 \$102,006. The subject property has an improvement assessment of \$79,460 or \$13.11 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code and property classification code as the subject. Three comparables are located either within the same block or approximately ¼ of a mile from the subject, two of which are also along the same street as the subject property. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 6,631 to 7,826 square feet of living area. The dwellings are from 16 to 23 years old. Each comparable has basement that is finished with a formal recreation room, from four to six full bathrooms, one or two additional half bathrooms, central air conditioning, two to four fireplaces and a four-car garage. Comparable #1 reportedly has other improvements but the board of review did not provide a description of these improvements. The comparables have improvement assessments that range from \$87,602 to \$116,827 or from \$13.21 to \$16.60 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to the appellants' comparables #1, #2 and #3 due to their distant locations from the subject being more than one mile away. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to their considerably larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #4 and board of review comparable #1, which are overall more similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments of \$80,340 and \$87,602 or \$12.62 and \$13.21 per square foot of living area, respectively. The subject's improvement assessment of \$79,460 or \$13.11 per square foot of living area is less than the two best comparables in the record in terms of total improvement assessment but is bracketed by these comparables on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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.

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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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