



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

APPELLANT: Surendra Saboo
DOCKET NO.: 22-23262.001-R-1 through 22-23262.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Surendra Saboo, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-23262.001-R-1	05-17-402-011-0000	24,750	110,000	\$134,750
22-23262.002-R-1	05-17-402-012-0000	24,750	110,000	\$134,750

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 masonry exterior construction with 5,727 square feet of living area. The dwelling is 13 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a three-car garage.¹ The property has a 15,000 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$2,105,000 as of January 1, 2022. The appraisal was prepared by William Shulman and Mitchell

¹ The Board finds the appraisal, which contains interior and exterior photographs and which reports an inspection date of August 12, 2022, to be the best evidence of the subject's features.

Perlow, certified general real estate appraisers. The purpose of the appraisal was to determine the market value of the subject property for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value by examining five comparable sales. The comparables are improved with two-story, or part two-story and part three-story dwellings of frame or masonry exterior construction ranging in size from 4,684 to 6,736 square feet of living area. The dwellings range in age from 11 to 99 years old. Four comparables each have a full basement with finished area, and each comparable has a two-car, three-car, or four-car garage. The parcels range in size from 14,529 to 40,729 square feet of land area. The sales occurred from January 2021 to January 2022 for prices ranging from \$1,663,500 to \$2,400,000 or from \$303.06 to \$406.04 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for location, dwelling size, site size, bathroom count, basement finish, and other features to arrive at a value for the subject of \$390.00 per square foot of living area or \$2,233,530. Subtracting the cost to cure deferred maintenance of \$130,000, the appraisers arrived at a market value of \$2,105,000 or \$367.56 per square foot of living area, including land, as of January 1, 2022. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$269,500. The subject's assessment reflects a market value of \$2,695,000 or \$470.58 per square foot of living area, land included, when using the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which are located within the subject's assessment neighborhood and one of which is located .25 of a mile from the subject. The comparables consist of two-story dwellings of frame or masonry exterior construction ranging in size from 5,157 to 6,028 square feet of living area. The homes range from 4 to 8 years old. Each dwelling has central air conditioning, three to six fireplaces, a basement with finished area, and a two-car, three-car, or four-car garage. The parcels range from 16,672 to 29,255 square feet of land area. The comparables sold from June 2019 to January 2022 for prices ranging from \$3,200,000 to \$5,999,900 or from \$543.76 to \$995.34 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 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 an appraisal and four comparable sales for the Board's consideration. The Board gives less weight to the value conclusion in the appraisal submitted by the appellant, as the board of review presented four comparables sales of similar properties that were not considered by the appraisers without explanation. The Board will instead examine the raw sales in the record.

The Board gives reduced weight to appraisal sales #1, #4, and #5, which differ from the subject in site size, age, foundation, and/or dwelling size. The Board also gives less weight to board of review comparables #1 and #2, which differ from the subject in site size or sold less proximate to the January 1, 2022 assessment date at issue. The Board finds the best evidence of market value to be appraisal comparables #2 and #3 along with board of review comparables #3 and #4, which sold proximate to the lien date at issue and are similar to the subject in age, dwelling size, site size, and features. These most similar comparables sold from January 2021 to January 2022 for prices ranging from \$2,150,000 to \$4,035,000 or from \$380.57 to \$713.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,695,000 or \$470.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Surendra Saboo, by attorney:
Katherine Amari O'Dell
Amari & Locallo
734 North Wells Street
Chicago, IL 60654

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602