



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

APPELLANT: Mitesh D. Patel  
DOCKET NO.: 22-24564.001-R-1  
PARCEL NO.: 07-25-103-014-0000

The parties of record before the Property Tax Appeal Board are Mitesh D. 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:** \$18,467  
**IMPR.:** \$56,439  
**TOTAL:** \$74,906

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 is improved with a two-story dwelling of masonry exterior construction containing 4,611 square feet of living area. The dwelling is approximately 18 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, one fireplace, 3½ bathrooms, and a 3-car garage. The property has an 11,542 square foot site located in Schaumburg, Schaumburg Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables consisting of class 2-08 properties each improved with an 18-year-old two-story dwelling of masonry exterior construction that contains 4,611 square feet of living area. Each

property has a full basement, central air conditioning, one fireplace, 3½ bathrooms and a 3-car garage. The comparables have the same assessment neighborhood code as the subject and are located from 56 feet to .1 of a mile from the subject property. Their improvement assessments range from \$52,699 to \$54,453 or from \$11.43 to \$11.81 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$53,488.

The appellant submitted a copy of the final decision issued by the board of review disclosing a total assessment of \$74,906. The subject property has an improvement assessment of \$56,439 or \$12.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" and information on four equity comparables consisting of class 2-08 properties each improved with an 18-year-old two-story dwelling of masonry exterior construction with either 4,496 or 4,611 square feet of living area. Each home has a full basement with three having finished area, central air conditioning, one fireplace, 3½ bathrooms and a 3-car garage. Each comparable has the same assessment neighborhood code as the subject property and are located in the same assessment block or ¼ of a mile from the subject property. These properties have improvement assessments ranging from \$56,656 to \$62,701 or from \$12.29 to \$13.60 per square foot of living area.

### **Conclusion of Law**

The appellant 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 information on seven equity comparables similar to the subject in location, age, style, construction, dwelling size, and most features. These comparables have improvement assessments that range from \$52,699 to \$62,701 or from \$11.43 to \$13.60 per square foot of living area. The subject's improvement assessment of \$56,439 or \$12.24 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record 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

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:

February 17, 2026



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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