



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

APPELLANT: Kantibhai Patel
DOCKET NO.: 22-25410.001-R-1
PARCEL NO.: 08-31-201-010-0000

The parties of record before the Property Tax Appeal Board are Kantibhai Patel, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd., 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 **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: \$24,478
IMPR.: \$35,922
TOTAL: \$60,400

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 two dwellings. Improvement #1 consists of a 1.5-story dwelling of frame exterior construction with approximately 2,762 square feet of living area. Features include central air conditioning, a fireplace, and an attached two-car garage. Improvement #2 consists of a two-story dwelling of frame exterior construction with approximately 2,147 square of living area. The two dwellings present a combined living area of approximately 4,908 square feet. The property has a 42,471 square foot site and is located in Elk Grove Village, Elk Grove Township, Cook County. The subject is classified as a class 2-04 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 two dwellings that make up the subject property have a market value of \$604,000 as of January 1, 2022.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,978. The subject's assessment reflects a market value of \$759,780, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review reported "no other comps came [*sic*] be found within the class, neighborhood or township." In the grid analysis, the board of review described the subject as a 1.5-story frame dwelling containing 2,799 square feet of living area. Features include a crawl-space foundation, central air conditioning, 2½ bathrooms, and a three-car garage. In addition, the board of review submitted data on one comparable reportedly containing 4,429 square feet of living area with a full basement, 4 ½ bathrooms, three fireplaces and a three-car garage. In addition, this property has "other improvements" that are not further identified on this record. The property reportedly sold in July 2021 for \$1, without further explanation as to how this sale price is reflective of market value of the property. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the board of review did not submit any sales evidence at all. Nor did the board of review refute the appellant's appraisal evidence as part of its response.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only substantive evidence of market value in the record concerning the subject property to be the appraisal submitted by the appellant with an estimated market value of \$604,000 as of January 1, 2022, based on analysis of five sales comparables. The comparables in the appraisal report sold from October 2019 to March 2021 for prices ranging from \$405,000 to \$1,025,000 or from \$176.72 to \$265.02 per square foot of living area, including land. The comparable sales in the appraisal are located within .30 of a mile from the subject. The board of review comparable #1 sold for \$1, including land, in July 2021. The subject's assessment reflects a market value of \$759,780, including land, which is above the appraised value conclusion and above the only comparable sale submitted by the board of review.

The Board finds the subject property had a market value of \$604,000, including land, as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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: June 17, 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

Kantibhai Patel, by attorney:
Scott Shudnow
Shudnow & Shudnow, Ltd.
77 West Washington Street
Suite 1620
Chicago, IL 60602

COUNTY

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