FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Aneesh Sehgal
DOCKET NO.: 22-25416.001-R-1
PARCEL NO.: 07-33-105-022-0000

The parties of record before the Property Tax Appeal Board are Aneesh Sehgal, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:	$3,500
IMPR.:	$14,460
TOTAL:	$17,960

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 frame construction with 1,023 square feet of living area. The dwelling was 30 years old. Features of the home include a slab foundation, central air conditioning, and a one-car garage. The property has a 2,875 square foot site and is located in Schaumburg, Schaumburg Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of the argument of overvaluation the appellant submitted information on three comparable sales properties which sold from February 2021 to October 2021 for sales prices from $187,000 to $206,000 or from $175.59 to $193.43 per square foot of living area, land included in the sales prices. These properties were located within a ¼-mile radius of the subject, had improvements that were 32 years old, and had 1,065 square feet of living area. The appellant disclosed that this is not an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's total assessment to $17,960.

In support of the argument of assessment equity the appellant submitted information on four class 2-95 equity comparable properties which were located within a ¼-mile radius of the subject. The improvements were 32 years old, had 1,062 or 1,065 square feet of living area, and had improvement assessments from $15.91 to $16.36 per square foot of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $21,279. The record includes the Cook County Board of Review 2022 Assessed Valuations decision which indicates that the total assessment for the subject property is $21,278 and the Board relies on that decision. The subject property has an improvement assessment of $17,780 or $17.38 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-95 equity comparable properties which are located on the same block as the subject. The improvements were 33 years old, had 1,023 square feet of living area, and had improvement assessments of $17.38 or $18.08 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

The board of review did not submit any evidence in support of their contention of the proper market value of the subject property.

Conclusion of Law

The appellant contends, in part, that 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 appellant submitted three comparable sales properties for the Board's consideration in determining market value. The board of review did not submit any comparable sales properties The Board finds the best evidence of market value to be the comparable sales properties offered by the appellant. These comparables sold for prices ranging from $175.59 to $193.43 per square foot of living area, land included in the sales prices. The subject's assessment reflects a market value of $208.00 per square foot of living area, land included, which is above the range established by the best comparables in this record. Based on this evidence, the Board finds that the appellant did overcome the burden of proof by a preponderance of the evidence of overvaluation of the subject property and a reduction in the subject's assessment on this basis is warranted. After this reduction, the Board finds that the subject property is equitably assessed.

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:

C E R T I F I C A T I O N

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: September 15, 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

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

APPELLANT

Aneesh Sehgal, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

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