



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

APPELLANT: Hiren Shah
DOCKET NO.: 22-30582.001-R-1
PARCEL NO.: 08-24-118-003-0000

The parties of record before the Property Tax Appeal Board are Hiren Shah, the appellant; 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: \$5,535
IMPR.: \$38,140
TOTAL: \$43,675

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 52-year-old, two-story, multi-family dwelling of masonry construction with 2,788 square feet of living area. Features of the home include a full basement with a recreation room and a 2.5-car garage. The property has a 6,150 square foot site and is located in Des Plaines, Elk Grove Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three suggested equity comparables, all located within a half mile of the subject property. All comparables were improved with a three-story, multi-family dwelling of masonry construction with a full basement and at least a one-car garage. The improvements ranged: in age between 55 to 57 years old; in size between 3,351 to 3,922 square feet of living area; and in improvement assessment from \$10.74 to \$11.35 per

square foot of living area. Based on this evidence, the appellant requested the subject property's assessment be reduced to \$36,163.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,675. The subject property has an improvement assessment of \$38,140 or \$13.68 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables, all located within the same subarea, while three are located within a quarter mile of the subject property.

In written rebuttal the appellant highlighted the similarities between the subject property and his selected comparables.

During the June 25, 2024, hearing, appellant testified that his comparables are similar in characteristics and location to the subject property. He testified that the living area square footage of all three comparables he submitted is inaccurate. In response to questioning from the Administrative Law Judge, he indicated that this testimony was based on his physical observations of the building's exteriors. Appellant argued that the buildings are all nearly identical to the subject in living area square footage; commenting that the assessor has incorrect information with either the subject property being larger than documented or the comparables being smaller than documented. He reiterated that the comparables are assessed at less than the subject property, supporting his request for a reduced assessment.

The board of review failed to appear at the hearing and was in default pursuant to 86 Ill.Admin.Code §1910.69(b).

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

As a preliminary matter, because the board of review was in default for failing to appear at the hearing, this Board will not give any weight to the evidence submitted in its Notes on Appeal. Therefore, the remaining evidence before this Board is the three equity comparables submitted by the appellant.

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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.

Although the board of review was in default, the appellant still had the burden of showing by clear and convincing evidence that the property was inequitably assessed. The Board gives no weight to the appellant's testimony that the living area square footages of the subject and his three comparables were the same when that testimony was based solely on his physical examination of the building's exteriors. The Board therefore finds that the living area square footages set forth in the appellant's grid are accurate. The Board also finds that appellant's comparables #1 and #3 are not sufficiently similar to the subject property based on their significantly larger living area square footage; and therefore, not indicative of the appropriate assessed valuation. The Board further finds that appellant's other comparable, by itself, is not sufficient to establish assessment inequity by clear and convincing evidence.

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: _____

July 16, 2024



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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