



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

APPELLANT: Durga Beesabathina
DOCKET NO.: 22-31102.001-R-1
PARCEL NO.: 02-27-405-035-0000

The parties of record before the Property Tax Appeal Board are Durga Beesabathina, the appellant, by attorney Richard Shapiro, Attorney at Law in Evanston; 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: \$7,515
IMPR.: \$60,485
TOTAL: \$68,000

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 2-story dwelling of brick exterior construction with 3,843 square feet of living area.¹ The dwelling was constructed in 2014 and is approximately 8 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 10,737 square foot site and is located in Rolling Meadows, Palatine 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted a retrospective appraisal of the subject property estimating a market value of \$680,000 as of February 3, 2021. The appraisal was prepared by Andrea Wolfe, a Certified

¹ The Board finds the best evidence of dwelling size was found in the appellant's appraisal which included a sketch addendum with dimensions and area calculations.

Residential Real Estate Appraiser. The property rights appraised were fee simple. The intended use of the appraisal was to estimate the market value of subject property for a refinance transaction.

In estimating the market value, the appraiser developed the cost and sales comparison approaches to value. Under the cost approach, the appraiser estimated the subject property had a site value of \$150,000. The appraiser estimated the building improvements had a replacement cost new of \$642,062. Next, the appraiser calculated physical depreciation to be \$10,722. Adding the land value of \$150,000, "as is" site value of \$10,000, and the depreciated improvement value of \$631,340, the appraiser arrived at an estimated value under the cost approach of \$791,300.

Under the sales comparison approach to value the appraiser utilized three comparable sales located within .76 of a mile from the subject property. The comparables have sites ranging in size from 8,989 to 14,953 square feet of land area and are improved with 2-story dwellings ranging in size from 3,872 to 4,961 square feet of living area. The dwellings range in age from 4 to 21 years old. The comparables have basements, two which have finished area. Each comparable has central air conditioning, one or two fireplaces and a 3-car garage. The properties sold in April and October 2020 for prices ranging from \$658,000 to \$779,000 or from \$157.02 to \$169.94 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in location, site size, quality of construction, condition, gross living area, basement size, basement finish, and other features to arrive at adjusted prices ranging from \$677,150 to \$704,400. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$680,000 under the sales comparison approach to value.

In reconciliation, the appraiser considered the market approach the most appropriate valuation method for this appraisal and the cost approach is somewhat relevant but is not as appropriate as the market approach.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,569. The subject's assessment reflects a market value of \$715,690 or \$186.23 per square foot of living area, including land, when applying the level of assessment of 10% for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information four comparable sales with the same assessment neighborhood code as the subject. Comparable #2 is the same sale as appellant's appraisal comparable #2. Comparables #3 and #4 were reported to have sold for \$1 which calls into question the arm's length nature of the transaction and therefore, will not be further analyzed. Comparables #1 and #2 have site sizes of 11,382 and 16,452 square feet of land area. Both comparables are 2-story dwellings of frame or frame and masonry exterior construction with 3,872 and 4,317 square feet of living area. The dwellings are 7 and 16 years old. Features of each comparable include a full unfinished basement, central air a

conditioning, one, fireplace and 3-car garage. Comparable #1 has other improvements that were not disclosed. The comparables sold in October 2020 and January 2021 for prices of \$658,000 or and \$725,000 or for \$167.94 and \$169.94 per square foot of living area, including land. Based on this evidence the board of review requests 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains an appraisal submitted by the appellant and two comparable sales submitted by the board of review, one of which was utilized in the appellant's appraisal to support their respective positions before the Board.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser applied adjustments to the comparables for differences from the subject to arrive at an estimated market value of \$680,000. The subject's assessment reflects a market value of \$715,690 which is above the appraised value. In addition, the parties' common comparable sale demonstrates the subject's assessed value is excessive and lends further support to the value conclusion as determined by the appellant's appraiser. Based on this evidence the Board finds a reduction in the subject's assessment is justified. Since market value has been determined, 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: _____

October 21, 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

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