



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

APPELLANT: Vikas Bhatia  
DOCKET NO.: 22-34260.001-R-1  
PARCEL NO.: 02-18-409-007-0000

The parties of record before the Property Tax Appeal Board are Vikas Bhatia, the appellant, by attorney Amy C. Floyd, Attorney at Law 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:** \$11,424  
**IMPR.:** \$36,576  
**TOTAL:** \$48,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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 3,323 square feet, two-story frame residence constructed on a 10,880 square feet parcel in Hoffman Estates of Palatine Township, Cook County. The 36-year-old class 2-78 dwelling includes 2.5 bathrooms, a fireplace, central air conditioning, and a two-car garage.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant selected four neighboring class 2-78 buildings as equity comparables. Each of the appellant's comparables featured a two-car garage, air conditioning, and at least 1.5 bathrooms.

The "Board of Review Notes on Appeal" indicates the subject improvement was assessed at \$36,576, or \$11.01 per square foot for a total property assessment of \$48,000. The county board of review provided information on four nearby properties to substantiate its improvement

assessment for the subject. The board of review's comparables were all residences on the same block as the subject, had 2.5 bathrooms, and included air conditioning and at least a two-car garage.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment 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). Proof of unequal treatment in the assessment process should comprise assessment documentation for the 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.

The Board finds appellant comparables #1, #2, and #4 and board of review comparable #1 constitute the best evidence of assessment equity in this record. Appellant comparables #1 and #4 were virtually identical to the subject property, except that each comparable had only a partial basement to the subject's full basement. Appellant comparable #2 had a full basement but 114 fewer square feet in living space. Meanwhile, although the board of review comparables were slightly nearer to the subject property than the appellant's comparables, only board of review comparable #1 matched the subject in terms of age, bathroom count, basement quality, and garage size. In fact, board of review comparable #1 only differed from the subject by 114 square feet in improvement area. An equitable range of improvement assessment for the subject based on these comparables thus spans from \$7.22 to \$11.23 square feet. Because the subject's improvement assessment of \$11.01 per square foot is within the equitable range, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and an assessment reduction is therefore 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



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: \_\_\_\_\_

August 19, 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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