FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dipendra Chowdhary
DOCKET NO.: 22-37808.001-R-1
PARCEL NO.: 02-19-427-026-0000

The parties of record before the Property Tax Appeal Board are Dipendra Chowdhary, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C., 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:	$9,072
IMPR.:	$26,387
TOTAL:	$35,459

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 exterior construction with 1,999 square feet of living area. The dwelling is approximately 44 years old. Features of the home include a partial unfinished basement, 2½ bathrooms, central air conditioning, one fireplace, and a two-car garage. The property has a 10,080 square foot site and is located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code and from .29 to .54 of a mile from the subject.[1] The comparables consist of class 2-07 two-story dwellings of frame or frame and masonry exterior construction. The comparables range in age from 44 to 50 years old. The dwellings range in size from 1,853 to 1,953 square feet of living area. Each comparable has a partial unfinished basement, one of which has finished area, 1 ½ or 2 ½ bathrooms, central air conditioning, and a two-car garage. Three dwellings each have a fireplace. The comparables have improvement assessments ranging from $19,099 to $24,080 or from $9.97 to $12.33 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $22,029 or $11.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $35,459. The subject property has an improvement assessment of $26,387 or $13.20 per square foot of living area.

In response to the appeal, the board of review noted that the majority of the appellant's comparables are in the "subarea."

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code and the same [tax] block as the subject. The comparables consist of class 2-07 two-story dwellings of frame exterior construction which are each 46 years old. The dwellings range in size from 1,952 to 1,999 square feet of living area. Two comparables have concrete slab foundations and two comparables have full and partial basements, one of which has finished area. Features include 2½ or 3½ bathrooms, and a two-car garage. Three homes each have central air conditioning and two dwellings each have a fireplace. The comparables have improvement assessments ranging from $27,465 to $28,818 or from $14.05 to $14.72 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. 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). 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.

The parties submitted a total of nine suggested equity comparables to support their respective positions before the Property Tax Appeal Board which are located in the same neighborhood code and have the same classification as the subject. The Board has given reduced weight to appellant's comparables #1, #3 and #4 as well as board of review comparable #3, due to differences in bathroom count and/or finished basement feature, when compared to the subject.

[1] Based on parcel identification numbers, none of the appellant's comparables are in the same "427" tax block as the subject despite sharing a neighborhood code.

The Board finds the best equity comparables in the record are appellant's comparables #2 and #5 along with board of review comparables #1, #2 and #4, which present varying degrees of similarity to the subject property. The dwellings are either 44 or 46 years old. Feature 2½ bathrooms like the subject and range in dwelling size from 1,916 to 1,999 square feet of living area. Two of these comparables necessitate upward adjustments to account for the lack of basements, which is a feature of the subject and one comparable needs an upward adjustment to account for the lack of central air conditioning, which is a feature of the subject dwelling. The comparables have improvement assessments ranging from $19,099 to $28,818 or from $9.97 to $14.72 per square foot of living area. The subject's improvement assessment of $26,387 or $13.20 per square foot of living area is within the range of the best comparables both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

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: November 25, 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

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