



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

APPELLANT: Hiren Shah  
DOCKET NO.: 22-38752.001-R-1  
PARCEL NO.: 09-15-217-016-0000

The parties of record before the Property Tax Appeal Board are Hiren Shah, the appellant(s); 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:** \$5,000  
**IMPR.:** \$21,875  
**TOTAL:** \$26,875

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 59-year-old, two-story, single-family dwelling of frame and masonry construction with 1,524 square feet of living area. Features of the home include a partial basement with a formal recreation room and central air conditioning. The property has a 3,003 square foot site and is located in Des Plaines, Maine 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 assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on six Class 2-95 comparables with varying degrees of similarities to the subject. The appellant submitted four comparables within his assessment grid analysis and referenced two additional comparable properties (#5 and #6) in a separate letter. The information provided about comparables #5 and #6<sup>1</sup> consisted of the PIN, the

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<sup>1</sup> For the purposes of this appeal, comparable #5 is PIN -008 and comparable #6 is PIN -023.

“cost per square foot,” the address, the square feet, and the “total AV,” but did not include characteristics found in the assessment grid such as age of the property, distance to the subject property, and building features. The first four suggested comparable properties were listed as being located within 0.3-miles of the subject property. The comparables had improvement assessments ranging from \$12.75 to \$15.45<sup>2</sup> per square foot of living area. The appellant requested the subject’s total assessment be reduced to \$24,773.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,875. The subject property has an improvement assessment of \$26,671 or \$14.22 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 suggested equity comparables with varying degrees of similarity to the subject. Each comparable was located within a quarter of a mile of the subject property. The comparables had improvement assessments ranging from \$15.32 to \$15.63 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

This matter proceeded to hearing on February 14, 2025, via the WebEx platform. Participating in the hearing were the appellant, pro se, and Rachel Dickerson (Dickerson), representative for the Cook County Board of Review. The appellant and Dickerson were sworn in as witnesses.

Both sides waived opening statement.

The appellant presented his case-in-chief by discussing the four comparable properties he submitted his assessment grid that were previously submitted into evidence.

The board of review waived cross-examination and rested her case-in-chief on the evidence previously submitted.

Upon questioning from the administrative law judge, the appellant testified to some of the characteristics of comparable properties #5 and #6.

The appellant presented closing argument arguing why his respective suggested comparable properties were superior and requested a reduction in assessed value. The board of review waived closing argument.

### **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 proven 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

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<sup>2</sup> The appellant’s comparable property #2 has an improvement per square foot of living space (\$15.45) which is above the improvement per square footage of living space of the subject property (\$14.35). The appellant testified at the hearing that this comparable was submitted by error. The Board finds that the evidence submitted by the parties prior to the hearing was properly submitted and entered into evidence, as such, the Board considered all the provided testimony and submitted evidence in its analysis of this appeal, regardless of the appellant’s intention.

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 that a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 and the board of review's comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$12.51 to \$15.63 per square foot of living area. The subject's improvement assessment of \$14.22 per square foot of living area falls within the range established by the best comparables in this record. After considering the arguments and all the comparables submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. The appellant's comparables #1 and #3 were not included in the best evidence due to the larger difference in size from the subject property compared to the comparables determined to be the best evidence. Insufficient details were provided as to the appellant's comparables #5 and #6 to determine if these properties were sufficiently comparable to be included in the best evidence. The Board finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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: \_\_\_\_\_

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: \_\_\_\_\_

June 17, 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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