



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

APPELLANT: Rohan Sundaralingan
DOCKET NO.: 22-39758.001-R-1
PARCEL NO.: 17-06-430-067-1003

The parties of record before the Property Tax Appeal Board are Rohan Sundaralingan, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$3,891
IMPR.: \$58,987
TOTAL: \$62,878

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 residential condominium unit with 1,900 square feet of living area. The unit is within a 3-unit building of masonry exterior construction that is approximately 22 years old. Features of the unit include 2.5 bathrooms, central air conditioning, and a 1-car garage. The subject unit has a 35.22% interest in the common elements of the condominium. The property has a 3,250 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 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 information on nine comparable sales located within the same assessment neighborhood code as the subject and within 0.25 of a mile from the subject. The parcels range in size from 2,500 to 6,200 square feet of land area and are improved with residential

condominium units ranging in size from 2,000 to 2,300 square feet of living area. The units are within 3-unit buildings of masonry exterior construction ranging in age from 18 to 23 years old. Each comparable has from 2 to 3.5 bathrooms, central air conditioning, and a 1-car garage. The comparables sold from March 2019 to April 2022 for prices ranging from \$488,750 to \$640,000 or from \$240.05 to \$304.76 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,878. The subject's assessment reflects a market value of \$628,780 or \$330.94 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted a sales analysis based a sale of the subject on January 1, 2021 for a price of \$650,000. Based on this sale, the board of review computed a value of \$1,845,542 for the condominium and a value of \$650,000 for the subject. The board of review also submitted listing information for three comparable sales of residential condominium units located on the same street as the subject. The comparables each have 2 or 2.5 bathrooms, but the board of review did not disclose the dwelling size or ages of these properties. These comparables sold in March and April 2023 for prices ranging from \$640,000 to \$900,000. Based on this evidence the board of review requested 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented nine comparable sales and the board of review presented a sales analysis and three comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables, due to substantial differences from the subject in dwelling size and/or which occurred less proximate in time to the assessment date and are less likely to be reflective of market value as of that date. The Board gave less weight to the board of review's comparables, for which insufficient information was provided to conduct a meaningful comparative analysis with the subject.

The Board finds the best evidence of market value to be the sales analysis presented by the board of review which was based on the subject's January 2021 sale that was not refuted by the appellant. The subject's assessment reflects a market value of \$628,780 or \$330.94 per square foot of living area, including land, which is below its recent sale price. Based on this evidence the Board finds 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: _____

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: _____

May 20, 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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