



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

APPELLANT: Shah Nrupang  
DOCKET NO.: 22-48181.001-R-1 through 22-48181.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Shah Nrupang, the appellant, by attorney Timothy C. Jacobs of Kovitz Shifrin Nesbit 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-48181.001-R-1	10-18-201-050-0000	11,995	10,940	\$22,935
22-48181.002-R-1	10-18-201-051-0000	11,047	10,940	\$21,987

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 two parcels improved with a 1-story dwelling of frame exterior construction with 2,188 square feet of living area. The dwelling is approximately 83 years old. Features of the dwelling include a partial unfinished basement, one full bathroom, one half bathroom, central air conditioning, a fireplace and a two-car garage. The property has a 20,281 square foot site and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-4 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code and property classification code as the subject and are located from .2 of a mile to 3.4 miles from the subject property. The

comparables are improved with 1-story or 1.5-story of frame or frame and masonry exterior construction ranging in size from 1,907 to 2,998 square feet of living area. The dwellings are from 69 to 82 years old. Four comparables each have a full or partial basement that reportedly have finished area and one comparable has a crawl space foundation. Each comparable has one or two full bathrooms and four comparables each have an additional half bathroom. Three comparables have central air conditioning, three comparables each have a fireplace and each comparable has either a one-car or a two-car garage. The comparables have improvement assessments that range from \$18,000 to \$27,414 or from \$9.14 to \$9.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$20,794 or \$9.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the Cook County Board of Review decision disclosing the two parcels have a total assessment of \$48,052. The two parcels have a combined total improvement assessment of \$25,010 or \$11.43 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located approximately ¼ of a mile from the subject property. The comparables are improved with 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,226 to 3,020 square feet of living area. The dwellings are from 70 to 76 years old. Two comparables each have a partial unfinished basement, one comparable has a crawl space foundation and one comparable has a concrete slab foundation. Each comparable has from one to three full bathrooms, central air conditioning, one or two fireplaces and from a one-car to a three-car garage. Two comparables each have an additional half bathroom. The comparables have improvement assessments that range from \$22,500 to \$31,548 or from \$10.11 to \$10.45 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #4 and #5, which differ from the subject dwelling in design and/or size. Additionally, the appellant's comparable #2 lacks a basement foundation, a feature of the subject and the appellant's comparable #5 is located more than 3 miles away from the subject. The Board has given reduced weight to board of review comparables #3 and #4 due to differences from the subject in dwelling size and foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3, along with board of review comparables #1 and #2, which have the same assessment neighborhood code and property classification code as the subject. These three comparables are overall more similar to the subject in location, dwelling size, design and foundation type. However, the dwellings are somewhat newer in age and have features with varying degrees of similarity, when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$21,000 to \$23,138 or from \$9.86 to \$10.17 per square foot of living area. The subject's improvement assessment of \$25,010 or \$11.43 per square foot of living area falls above the range established by the best comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

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: \_\_\_\_\_

September 16, 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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