



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

APPELLANT: Rajesh Ojha  
DOCKET NO.: 22-50395.001-R-1  
PARCEL NO.: 03-03-205-005-0000

The parties of record before the Property Tax Appeal Board are Rajesh Ojha, 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:** \$8,063  
**IMPR.:** \$28,937  
**TOTAL:** \$37,000

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 2-story dwelling of frame exterior construction with 2,332 square feet of living area. The dwelling is approximately 28 years old. Features include a partial basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 7,330 square foot site and is located in Wheeling, Wheeling Township, Cook County. The subject is classified as a class 2-78 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 four comparable sales located within the subject's neighborhood and from 0.2 of a mile to 2.4 miles from the subject property. The comparables have sites ranging in size from 7,440 to 7,800 square feet of land area. The parcels are each improved with 2-story, class 2-78 dwellings of frame exterior construction ranging in size from

2,142 to 2,482 square feet of living area. The homes range in age from 28 to 38 years old. The comparables each have a full or partial basement, central air conditioning, and a 2-car or a 3-car garage. Three comparables each have one fireplace. The comparables sold from January 2020 to February 2021 for prices ranging from \$281,000 to \$371,000 or from \$131.19 to \$150.00 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$33,806, which would reflect a total market value of \$338,060 or \$144.97 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,000. The subject's assessment reflects a market value of \$370,000 or \$158.66 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four properties located within the subject's assessment neighborhood, three of which are located on the same block or ¼ of a mile from the subject property. The comparables have sites ranging in size from 7,560 to 10,570 square feet of land area. The parcels are improved with a 2-story, class 2-78 dwelling of frame exterior construction ranging in size from 2,164 to 2,378 square feet of living area. The homes range in age from 16 to 30 years old. Each comparable has a full or partial basement, central air conditioning, one fireplace, and from a 1.5-car to a 3-car garage. The comparables sold from March 2020 to May 2022 for prices ranging from \$362,000 to \$470,000 or from \$167.28 to \$202.32 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #2 and #4 which sold in 2020, less proximate to the subject's January 1, 2022 assessment date at issue than other comparables in this record and are less likely to reflect the market conditions as of this date, and/or are located over 2 miles from the subject, less proximate to the subject than other comparables in this record. Further, board of review comparable #4 is a substantially newer home than the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which sold proximate to the subject's assessment date under appeal and are similar to the subject in lot size, design/class, age, dwelling size and other features. The two best comparables sold in

February 2021 and May 2022 for prices of \$362,000 and \$430,000 or \$167.28 and \$180.82 per square foot of living area, land included. The subject's assessment reflects a market value of \$370,000 or \$158.66 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on the market value evidence in this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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

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:

February 17, 2026



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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