



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

APPELLANT: Kewal Chanana
DOCKET NO.: 22-52590.001-R-1
PARCEL NO.: 10-27-403-058-0000

The parties of record before the Property Tax Appeal Board are Kewal Chanana, the appellant, by John J. Piegore, attorney-at-law of Sanchez, Daniels & Hoffman LLP 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:

LAND: \$9,397
IMPR.: \$23,000
TOTAL: \$32,397

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 is improved with a multi-level dwelling of masonry exterior construction containing 1,272 square feet of living area. The dwelling is approximately 60 years old. Features of the property include a partial basement with a formal recreation room and 1½ bathrooms.¹ The property has a 6,961 square foot site located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-34 properties improved with multi-level dwellings of masonry

¹ The board of review described the subject as having a partial basement finished with a formal recreation room, which was not refuted by the appellant.

exterior construction that range in size from 1,215 to 1,501 square feet of living area. The dwellings range in age from 59 to 64 years old. Each comparable has a partial basement, central air conditioning, 1½ or 2 bathrooms, and a 1.5-car or 2-car garage. The appellant did not know if the comparables have finished basement area. The comparables have the same assessment neighborhood code as the subject and are located less than one mile from the subject. The comparables have improvement assessments ranging from \$20,660 to \$25,528 or from \$17.00 to \$17.16 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$21,777.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,000. The subject property has an improvement assessment of \$26,603 or \$20.91 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 composed of class 2-34 properties improved with multi-level dwellings of masonry exterior construction that range in size from 1,193 to 1,347 square feet of living area. The homes are 65 or 66 years old. Each comparable has a partial basement with a formal recreation room, and a 2-car garage. Three comparables have central air conditioning. Each comparable has one full bathroom and three comparables have an additional 1 or 2 half bathrooms. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject. Their improvement assessments range from \$26,783 to \$30,358 or from \$21.05 to \$23.83 per square foot of living area. The board of review asserted the comparables are close to the subject in age, building square footage and proximity. The board of review contends the building assessed value per square foot for the comparables area the same or higher than the subject, which supports the assessed value as equitable.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #2 due to differences from the subject dwelling in size. The seven remaining comparables range in size from 1,193 to 1,347 square feet of living area and in age from 62 to 66 years old. The comparables are superior to the subject in features in that each comparable has a 1.5-car or 2-car garage, and six comparables have central air conditioning, features the subject does not have, requiring downward adjustments to make them more equivalent to the subject for these differences. Additionally, three comparables have more bathroom fixtures than the subject indicating downward adjustments would be appropriate. Conversely, one comparable has ½ less bathroom than the subject necessitating an upward adjustment. The Board further finds the appellant did not

disclose whether his comparables have finished basement area as the subject has, which does prevent the Board from determining their degree of similarity to the subject for this feature. Nevertheless, these seven comparables have improvement assessments that range from \$20,660 to \$30,358 or from \$17.00 to \$23.83 per square foot of living area. The subject's improvement assessment of \$26,603 or \$20.91 per square foot of living area falls within the range established by the best comparables in this record. The Board finds, however, after considering the fact the comparables have superior features relative to the subject, the subject's improvement assessment is excessive. Based on this record, after considering the appropriate adjustments to the best comparables submitted by both parties, the Board finds a reduction in the subject's improvement assessment is 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: _____

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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