



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

APPELLANT: Kantibhai Patel
DOCKET NO.: 23-23652.001-R-1
PARCEL NO.: 08-31-201-010-0000

The parties of record before the Property Tax Appeal Board are Kantibhai Patel, the appellant(s), by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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: \$24,478
IMPR.: \$35,922
TOTAL: \$60,400

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 2023 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 two dwellings. Improvement #1 consists of a 1.5-story dwelling of frame exterior construction with approximately 2,762 square feet of living area. Features include central air conditioning, a fireplace, and an attached two-car garage. Improvement #2 consists of a two-story dwelling of frame exterior construction with approximately 2,147 square of living area. The two dwellings present a combined living area of approximately 4,908 square feet. The property has a 42,471 square foot site and is located in Elk Grove Village, Elk Grove Township, Cook County. The subject is classified as a class 2-04 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 an appraisal estimating the two dwellings that make up the subject property have a market value of \$604,000 as of January 1, 2022.

The appellant also reports that one of the improvements making up the subject property is an owner-occupied dwelling.

Based on this evidence, the appellant requested a reduced total assessment of \$60,400, which would reflect a market value of approximately \$604,000, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,978. The subject's assessment reflects a market value of \$759,780, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review disclosed that 2022 was the first year of the general assessment cycle in Elk Grove Township and that no equalization factor was applied in 2022.

In response to the appeal, the board of review reported that the same appraisal from a 2022 tax year was submitted for tax year 2023. The board of review further reports that the appraisal methodology was poor in that it added the living areas of the two dwellings on the parcel for purposes of analysis. The two dwellings are both a class 2-04 dwelling and a class 2-06 dwelling. While the appraiser reported a combined building size of 4,908 square feet for the subject dwellings, the board of review contends assessment records reflect a combined building size of 5,142 square feet. The appraisal also considered 2019 sales in arriving at a value conclusion. The board of review contends no evidence was supplied warranting a reduction in the assessment.

In support of its contention of the correct assessment, the board of review submitted a grid analysis information on four comparables located in close proximity to the subject along with assessment data. No market value evidence was provided in support of the subject's estimated market value based on its assessment. Based on this equity data and criticism of the appraisal report, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted any reduction issued for the prior tax year should be applied herein as the property remains owner-occupied and the property has not subsequently sold in an arm's length transaction.

The Property Tax Appeal Board takes judicial notice that a decision on this property issued in Docket No. 22-25410.001-R-1 reducing the subject's assessment for tax year 2022 to \$60,400 concerning this owner-occupied property.

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 Property Tax Appeal Board finds that the assessment as established by the Board for the 2022 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes judicial notice that a decision has issued reducing the subject's assessment for the 2022 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2022 and 2023 are within the same general assessment period. As of the issuance of this decision, the decision of the Property Tax Appeal Board concerning tax year 2022 has not yet been reversed or modified upon review. The record does not disclose that a township equalization factor was applied in 2023 nor that the subject property was recently sold in an arm's length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior 2022 decision.

For these reasons and based upon the provisions of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's 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: _____

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

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