FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dilip Shinde
DOCKET NO.: 23-26643.001-R-1
PARCEL NO.: 07-27-304-052-0000

The parties of record before the Property Tax Appeal Board are Dilip Shinde, the appellant(s), by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; 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:	$8,258
IMPR.:	$30,438
TOTAL:	$38,696

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 a two-story, single-family residence of frame construction containing 2,212 square feet of living area. The dwelling is approximately 45 years old and includes a full unfinished basement, a fireplace, and a two-car garage. The parcel is 7,507 square feet of land located in the City of Schaumburg, within Schaumburg Township, Cook County. The property is classified as a Class 2-78 residence under the Cook County Real Property Assessment Classification Ordinance and is reported by the appellant to be owner-occupied.

The appellant contends that the subject property is inequitably assessed and submitted five equity comparable properties in support of this argument. These comparable properties are located within the same neighborhood code and within approximately 0.03 to 0.52 miles of the subject. All are classified as Class 2-78, two-story, frame, single-family residences containing between

2,212 and 2,442 square feet of living area. The improvement assessments for these comparable properties range from $9.34 to $10.96 per square foot. Based on this evidence, the appellant requests a reduction in the subject property's total assessment to $31,019.

The Board of Review submitted its "Notes on Appeal", reporting a total assessment of $38,439 for the subject property, including an improvement assessment of $30,439, or $13.76 per square foot of living area. In support of the current assessment, the Board of Review provided three equity comparable properties, each a two-story single-family residence of frame construction located within one block of the subject and sharing the subject's neighborhood code. The improvement assessments for these comparable properties range from $14.35 to $14.82 per square foot of living area.

The Board of Review argues that these comparable properties demonstrate that the subject's current assessment is equitable and consistent with similarly situated properties, and therefore requests confirmation of the existing assessment.

Conclusion of Law

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant must establish inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include assessment documentation for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b). After careful review of the evidence submitted, the Board finds that the appellant has failed to meet this burden. Therefore, a reduction in the subject's assessment is not warranted.

The Board finds that the most persuasive evidence of assessment equity consists of the comparable properties submitted by the Board of Review. These comparable properties are located within one block of the subject, share the same neighborhood code, and are similar to the subject in age, design, construction, and foundation type. All Board of Review comparable properties contain basements consistent with the subject. In contrast, although similar in general residential classification, several of the appellant's comparable properties differ in basement or foundation structure and are located at greater distances from the subject, thereby reducing their relevance for equity analysis. The Board of Review comparable properties reflect improvement assessments ranging from $14.35 to $14.82 per square foot of living area, while the subject's improvement assessment of $13.76 per square foot of living area falls below this range and is supported by the most proximate and reliable comparable properties in the record.

After evaluating all comparable properties submitted by both parties, giving greater weight to those most proximate to the subject and most similar in physical characteristics and foundation type, and after accounting for relevant differences, the Board concludes that the subject's improvement assessment is adequately supported and falls within the range of equity for similarly situated properties. Accordingly, the subject's current assessment is confirmed.

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:

<u>C E R T I F I C A T I O N</u>

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: July 21, 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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