FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kirtesh Vora
DOCKET NO.: 23-26714.001-R-1
PARCEL NO.: 07-36-406-014-0000

The parties of record before the Property Tax Appeal Board are Kirtesh Vora, 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:	$6,541
IMPR.:	$25,238
TOTAL:	$31,779

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 one-story frame single-family residence containing 1,274 square feet of living area. The dwelling is approximately 50 years old and includes a partial basement with a formal recreation room. It contains a two-car garage, one full bathroom, and one-half bathroom. The parcel consists of 7,475 square feet of land and is located in Elk Grove Village within Schaumburg Township, Cook County. The property is classified as a Class 2-03 residence under the Cook County Real Property Assessment Classification Ordinance. The appellant reports that the property is not owner-occupied.

The appellant contends that the subject property is inequitably assessed and submitted five comparable equity properties with varying degrees of similarity to the subject in support of this claim. The comparable properties are located within the same neighborhood code and are situated approximately between 0.04 miles and 0.46 miles from the subject. Each is classified as

Class 2-03 and is listed as a one-story frame residence ranging in age from 43 to 50 years and containing between 1,248 and 1,511 square feet of living area. The improvements are reported to have either one or two fireplaces, and garage improvements consisting of one-and-one-half-car, two-car, or two-and-one-half-car garages. Each comparable contains a slab, crawl-space, full, or partial basement, with finished basement areas listed as "N/A." The improvement assessments for these properties range from $14.29 to $15.78 per square foot of living area.

Based on this evidence, the appellant requests a reduction of the subject property's total assessment to 31,779, consisting of a land assessment of 6,541 and an improvement assessment of 25,238.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of 31,779 for the subject property, which includes an improvement assessment of 25,239, or $19.81 per square foot of living area.

In support of the current assessment, the Board of Review provided four equity comparable properties with varying degrees of similarity to the subject. Each comparable is a one-story frame dwelling and is located either within a same block or within one-quarter mile radius of the subject property. Air conditioning is reported one comparable. Garage improvements consist of two-car and one-and-one-half-car garages with one reported as having no garage. Basement information is reported as either a full unfinished basement, a partial basement with a formal recreation room, or a full basement with a formal recreation room. These comparable properties range in age from 48 to 49 years and contain between 1,218 and 1,256 square feet of living area. Improvement assessments for these properties range from $19.79 to $21.72 per square foot of living area.

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

Conclusion of Law

The taxpayer contends that the subject property is inequitably assessed. Under 86 Ill. Admin. Code §1910.63(e), the appellant bears the burden of proving inequity by clear and convincing evidence, which must include assessment documentation for at least three comparable properties demonstrating similarity, proximity, and the absence of significant distinguishing characteristics. See 86 Ill. Admin. Code §1910.65(b).

As a preliminary matter, the Board notes that the appellant listed basement finish information for the comparables reported to have a full basement as "N/A". The PTAB comparable grid requires completion of all fields other than sale data and the submission of a property record card for each comparable, which the appellant did provide. While these two comparables are not excluded from consideration, the missing basement finish data and absence of property record cards prevent the Board from verifying key characteristics. This lack of verified information limits the Board's ability to assess similarity or make necessary adjustments, thereby reducing the weight accorded to these comparables in evaluating the appellant's claim.

The parties submitted a total of eight Class 2-03 comparable equity properties. The Board has reviewed all the evidence and assigns greater weight to those properties most similar in proximity, size, age, and physical characteristics to the subject. After evaluating the evidence submitted by the parties, the Board finds that the appellant has not met the required burden of proof. Accordingly, a reduction in the subject property's assessment is not warranted.

The Board finds that the most persuasive evidence of assessment equity consists of comparable properties Nos. 1 and 4 submitted by the Board of Review together with comparable property Nos. 4 and 5 submitted by the appellant. These properties are located within proximity to the subject, are similar in age, construction, and design, and contain between 1,218 and 1,328 square feet of living area. They reflect improvement assessments ranging from $15.78 to $21.72 per square foot of living area. The subject property improvement assessment of $19.81 per square foot falls below the range established by the most reliable comparable properties in the record.

After evaluating all comparable properties submitted by both parties, giving greater weight to those most proximate in location and most similar in size and physical characteristics, and accounting for relevant differences between the comparable properties and the subject property, the Board concludes that the subject improvement assessment is adequately supported.

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:

C E R T I F I C A T I O N

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: October 20, 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 9-215 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kirtesh Vora, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602