



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

APPELLANT: Rahul Patel
DOCKET NO.: 23-30182.001-R-1
PARCEL NO.: 07-35-300-013-0000

The parties of record before the Property Tax Appeal Board are Rahul Patel, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, P.C. 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 **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: \$12,500
IMPR.: \$12,500
TOTAL: \$25,000

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 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 consists of a one-story dwelling of frame exterior construction with 1,188 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a full basement with finished area, 1 full and 2 half bathrooms and a 2½-car garage. The property has a 20,000 square foot site located in Roselle, Schaumburg Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant provided evidence disclosing the subject property was purchased from Carol Adams and Richard Burchardt, as sellers under trust agreement, on March 12, 2020 for a price of \$180,000. In Section IV of the Residential Appeal petition, the appellant further disclosed the parties to the transaction were not related, the property was sold through Jacqueline

Alter with D'Aprile Properties, the property was advertised for sale in a multiple listing service (MLS) for 2 months, and the sale was not due to a foreclosure action or using a contract for deed. To document the sale, the appellant submitted printouts of the real estate contract, an unofficial copy of the trustee's deed, and the settlement statement which depicted commissions were paid to two entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$18,000 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,000. The subject's assessment reflects a market value of \$250,000 or \$210.44 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-03 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located within the subject's assessment neighborhood and approximately ¼ of a mile from the subject property. The comparables consist of class 2-03, one-story dwellings of frame exterior construction ranging in size from 1,248 to 1,595 square feet of living area. The dwellings are 49 or 50 years old. Three comparables each have a partial or full unfinished basement, and one comparable has a slab foundation. Each comparable has 1, 1½ or 2 bathrooms, central air conditioning and either a 2-car or a 2½-car garage. Two comparables have a fireplace. The comparables have a 7,700 or a 9,900 square foot site that sold from June 2020 to October 2022 for prices that range from \$305,000 to \$365,000 or from \$212.54 to \$287.18 per square foot of living area, including land. In addition, the board of review's comparative grid analysis disclosed the subject sold in March 2020 for a sale price of \$180,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 appellant submitted information regarding the March 12, 2020 sale of the subject property while the board of review submitted information on four comparable sales for the Board's consideration. The Board gives less weight to the March 2020 sale of the subject property since the date of sale occurred more than 33 months prior to the January 1, 2023 assessment date at issue. Similarly, the Board gives less weight to the board of review's comparable sale #3 which sold in June 2020 less proximate in time to the assessment date at issue than other sales in this record. In addition, less weight was given to the board of review comparable sale #1 given its larger dwelling size when compared to the subject dwelling.

The Board finds the best evidence of market value in the record to be the board of review sales #2 and #4 which sold in June or July of 2022 more proximate in time to the January 1, 2023

assessment date at issue. However, these comparables still require adjustments for varying differences in features to the subject, such as their smaller site sizes, newer ages, lack of a basement foundation or basement finish, and/or other features. These two properties sold for prices of \$322,000 and \$365,000 or \$258.01 and \$287.18 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$250,000 or \$210.44 per square foot of living area, land included, falls below the sale prices of the two best comparables in this record. Based on this evidence 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



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: March 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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