FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Harpreet Singh
DOCKET NO.: 23-31525.001-R-1
PARCEL NO.: 02-13-412-026-0000

The parties of record before the Property Tax Appeal Board are Harpreet Singh, the appellant, 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:	$6,622
IMPR.:	$23,316
TOTAL:	$29,938

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 a multi-level, single-family dwelling of frame and masonry construction with 1,279 square feet of living area. The dwelling is 64 years old, and it is located on an 8,278 square foot site in Palatine, Palatine Township, Cook County. Its features include a finished partial basement, a one-car garage, one full bathroom, and a half bath. The subject is a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the ground for the appeal. The appellant presented evidence that the subject property was sold on September 10, 2020, for a price of $263,550, or $207.19 per square foot of living area, land included. The appellant filled out Section IV of the PTAB residential appeal form, which is titled Recent Sales Data, and disclosed that the property was sold by a realtor, and it was advertised for sale for five months via Multiple Listing Service

(MLS). The appellant also disclosed that the sale was not due to a foreclosure action, and the property was not sold using a contract for deed. The appellant further stated that the sale was not a transfer between family members or related corporations. The appellant's evidence included the settlement statement for the transaction. Based on this evidence, the appellant sought to have the subject's assessment reduced to $26,355.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $29,938. This assessment reflects a value of $299,380, or $234.07 per square foot of living area, land included, under the Cook County ordinance establishing a 10% level of assessment. In support of its contention of the correct assessment, the board of review submitted four suggested sales comparables, all of which are located within a quarter mile of the subject. These comparables were sold between September 20, 2022, and September 14, 2023, for amounts ranging from $337,500 to $370,000, or between $285.09 and $301.34 per square foot of living area, land included.

Conclusion of Law

The appellant asserts overvaluation as a ground for appeal. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 that the appellant did not meet this burden of proof.

The Board's task in this case is to determine the correct assessment of the subject property. *See* 35 ILCS 200/16-180. Under Illinois law, real property must be valued at its fair cash value, meaning the price that would be paid for it at a fair, voluntary sale where the buyer and seller are both ready, willing, and able to buy and sell, but neither is compelled to do so. Bd of Educ of Meridian Community School Dist. No. 223 v. Ill. Property Tax Appeal Bd., 2011 IL App (2d) 100068, ¶ 36. A contemporaneous sale of the subject property between parties dealing at arms-length is practically conclusive on the issue of whether an assessment reflected the fair cash market value of the property. Gateway-Walden LLC v. Pappas, 2018 IL App (1st) 162714, ¶ 33.

In this case, the proper assessment is based on the subject's fair market value as of January 1, 2023. See 35 ILCS 200/9-155. The subject's sale took place more than two years prior to that date, which diminishes the weight the Board gives to that sale. The Board gives considerable weight to the board of review's suggested comparables one, two, and three because of their similarities to the subject, their proximity to it, and the fact that they were sold within ten months of January 1, 2023, the valuation date. These comparables are all within a quarter mile of the subject. Like the subject, they each have a multi-level, single-family dwelling of frame and masonry construction with a partial, finished basement and a one-car garage. The dwellings on these comparables are very similar to the subject dwelling in age and living area; in fact, one has the same age and living area size as the subject dwelling.

These comparables were sold between September 20, 2022, and September 14, 2023, for amounts ranging from $285.09 to $295.06 per square foot of living area. The sale date for comparable one was just two-and-a-half months before the January 1, 2023, valuation date and comparable three was sold just 18 days after that date. The subject's assessment reflects a value of $234.07 per square foot of living area, which is significantly lower than the sales prices of these comparables.

The subject's sale price of $265,000, or $207.19 per square foot of living area, likely represents its fair market value as of the sale date, November 10, 2020. But the sales prices of the above comparables ranging from $285.09 to $295.06 per square foot of living area are better evidence of the subject's value as of January 1, 2023, for the reasons set forth above. The Board therefore concludes from the evidence that the subject's fair market value was $234.07 per square foot of living area or greater as of January 1, 2023. Accordingly, overvaluation has not been established by a preponderance of the evidence, and a reduction is not 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:

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: 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

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