



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

APPELLANT: Neil Patel
DOCKET NO.: 23-56607.001-R-1
PARCEL NO.: 01-24-100-063-1013

The parties of record before the Property Tax Appeal Board are Neil Patel, the appellant(s), by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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: \$19,626
IMPR.: \$56,483
TOTAL: \$76,109

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 an approximately 16-year-old condominium dwelling of masonry construction with 3,900 square feet of living area. Features of the home include a partial basement, and a two-car garage. The property is located in Inverness, Barrington Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends contention of law of mandatory rollover as the basis for appeal. The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 22-20927.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$51,000 on the evidence submitted by the parties. The tax years 2022 and 2023 are within the same general

assessment period for Barrington Township and the appellant disclosed that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,109. The subject property has an improvement assessment of \$56,484. In support of its contention of the correct assessment the board of review contested the basis of the mandatory rollover requested by the appellant. The board of review showed a screenshot of the assessor's website that showed that the subject property does not have any homeowner's exemption filed under it. In addition, the board of review presented evidence of a condominium analysis that based on numerous recent sales of the building and the ownership percentage of the subject, the value of the subject condo is \$761,110. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue **if certain conditions are met**, 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.

35 ILCS 200/16-185. Additionally, section 10-15 of the Illinois Administrative Procedure Act states: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. Here, the appellant failed to meet its burden to conclusively show that the subject is an owner occupied primary residence. The appellant checked the box in its appeal form that it is a primary residence, and once again stated this fact in a brief submitted with the petition. However, the board of review rebutted this presumption by showing evidence of no homeowner's exemption being filed. The appellant submitted rebuttal evidence, but it in its rebuttal evidence, it was silent on the issue of the subject being an owner occupied residence. Therefore, the Board found that the rollover statute does not apply, the best evidence of the assessment of the subject is the condominium analysis provided by the board of review, and a reduction in the subject's assessment 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

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: _____

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

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