FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jay Patel
DOCKET NO.: 23-56673.001-R-1
PARCEL NO.: 09-15-219-011-0000

The parties of record before the Property Tax Appeal Board are Jay Patel, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:	$4,999
IMPR.:	$23,652
TOTAL:	$28,651

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.[1]

Findings of Fact

The subject property consists of a 2-story townhome of frame and masonry exterior construction with 1,747 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a partial unfinished basement and central air conditioning. The property has a 3,109 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

[1] The appellant indicated in the appeal petition that the appeal is a rollover of a prior year's PTAB decision but also indicated that the subject property is not an owner-occupied residence. Therefore, the Board will consider the basis of the appellant's appeal to be a direct appeal based on the comparable sales as indicated by the appellant.

The appeal petition indicated the subject property is not an owner-occupied residence.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the subject's assessment neighborhood and within 0.08 of a mile from the subject. The comparables have sites ranging in size from 2,843 to 3,242 square feet of land area that are improved with class 2-95, 2-story townhomes of frame and masonry exterior construction ranging in size from 1,807 to 2,040 square feet of living area. The dwellings are from 56 to 58 years old. Each comparable has a partial unfinished basement and a 1-car garage. Three comparables each have central air conditioning. The comparables sold from May 2021 to July 2023 for prices ranging from $210,000 to $286,500 or from $102.94 to $152.19 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $28,651. The subject's assessment reflects a market value of $286,510 or $164.00 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review information on four comparable sales located within the subject's assessment neighborhood and within the subject's subarea and approximately 0.25 of a mile from the subject. The comparables have sites ranging in size from 1,953 to 3,218 square feet of land area that are improved with class 2-95, 2-story townhomes of frame and masonry exterior construction ranging in size from 1,721 to 1,789 square feet of living area. The dwellings are from 56 to 59 years old. One comparable has slab foundation, and three comparables each have a partial unfinished basement. Three comparables each have central air conditioning, and one comparable has a 1-car garage. The comparables sold from September 2022 to April 2023 for prices ranging from $295,000 to $325,000 or from $166.01 to $181.77 per square foot of living area, including land. 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 parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2 which sold in 2021 less proximate in time to the January 1, 2023 assessment date at issue than the other comparables in the record. The Board also gives less weight to the appellant's comparables #3 and #4 as well as the board of review's comparable #1 which are less similar to the subject in site size, dwelling size and/or foundation type when compared to the subject. Moreover, two of the comparables also lack central air conditioning, unlike the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in design, age, dwelling size and foundation type. However, two of the comparables have a garage amenity, unlike the subject, suggesting a downward adjustment would be required in order to make them more equivalent to the subject. These four comparables sold from September 2022 to April 2023 for prices ranging from $275,000 to $325,000 or from $152.19 to $181.77 per square foot of living area, including land. The subject's assessment reflects a market value of $286,510 or $164.00 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering the appropriate adjustments to the best comparable sales for differences from the subject, the Board finds a reduction in the subject's assessment 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:

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

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