FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Hunean H. Chorwadia
DOCKET NO.: 24-22379.001-R-1
PARCEL NO.: 10-36-406-036-0000

The parties of record before the Property Tax Appeal Board are Hunean H. Chorwadia, 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:	$10,433
IMPR.:	$41,568
TOTAL:	$52,001

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 2024 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 2-story dwelling of masonry construction with 2,090 square feet of living area. The dwelling is approximately 72 years old. Features of the home include a full finished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 4,173 square foot site and is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables located from .01 to .44 of a mile from the subject and within the same assessment neighborhood as the subject property. The comparables consist of 2-story class 2-05 dwellings of masonry or frame and masonry construction ranging in age from 72 to 97 years old and ranging in size from 2,064 to

2,188 square feet of living area. Features of the dwellings include either 1.5 or 2.5 bathrooms, a full or partial basement with two being finished, and 1 or 2 fireplaces. Four comparables have central air conditioning, and six comparables have a 1-car, a 1.5-car, or a 2-car garage. The comparables have improvement assessments ranging from $25,523 to $40,688 or from $16.88 to $19.28 per square foot of living area. Based on this information, the appellant requested a reduction to the improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $52,001. The subject property has an improvement assessment of $41,568 or $19.89 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .25 of a mile or on the same assessment block as the subject and share the same assessment neighborhood code with the subject property. The comparables consist of 2-story class 2-05 dwellings of masonry construction ranging in age from 73 to 90 years old and ranging in size from 1,843 to 2,090 square feet of living area. Each dwelling has 1.5 or 2.5 bathrooms and a full basement (three of which are finished with recreation rooms). Three dwellings each have central air conditioning; three homes have 1 or 2 fireplaces; and three properties each have a 2-car garage. The comparables have improvement assessments ranging from $39,313 to $50,500 or from $20.11 to $24.16 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 twelve equity comparables in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence in the record, the Board gave less weight to appellant’s comparables #2, #7, and #8, along with board of review comparable #2 based on their significantly older ages of 97, 103, 104, and 90 years, respectively, relative to the subject’s age of 72 years old. Additionally, the Board gave less weight to appellant’s comparable #4 and #6, along with board of review comparable #4 due to lacking a garage which is a feature of the subject property. Lastly, the Board gave less weight to appellant’s comparable #5 due to its substantially smaller dwelling size—being approximately 33% smaller relative to the subject dwelling.

On this record, the Board finds appellant’s comparables #1, and #3, along with board of review comparables #1 and #3 to be most similar to the subject property in location, design, dwelling size, age, and some features. However, appellant’s best comparables lack finished basements differing from the subject’s finished basement, thus requiring upward adjustments to the improvement assessments in order to be more like the subject. Of the best comparables in this record, the Board finds board of review comparable #1 to be most similar to the subject in overall characteristics. The best comparables in this record have improvement assessments that range from $38,620 to $50,500 or from $18.48 to $24.16 per square foot of living area. The subject's improvement assessment of $41,568 or $19.89 per square foot of living area falls within the range established by the best comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis. The subject's assessment is particularly supported by the best overall comparable in the record which presented with an higher improvement assessment of $50,500 or $24.16 per square foot of living area. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, 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: September 15, 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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