FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jon Mavalankar
DOCKET NO.: 24-35898.001-R-1
PARCEL NO.: 14-19-206-046-0000

The parties of record before the Property Tax Appeal Board are Jon Mavalankar, the appellant(s); 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:	$19,158
IMPR.:	$18,535
TOTAL:	$37,693

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 is a two-story, single-family dwelling of frame construction containing approximately 759 square feet of living area. The dwelling is estimated to be 136 years old. Property features include a full finished basement, two bedrooms, and two full bathrooms. The appellant reports that the property is owner-occupied. The parcel consists of 1,236 square feet located in the City of Chicago, within Lake View Township, Cook County. The subject property is classified as a Class 2-02 residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant alleges overvaluation and assessment inequity with respect to the subject property.

In support of these contentions, the appellant submitted sales and equity data for three comparable properties exhibiting varying degrees of similarity to the subject. According to the appellant, each comparable is located within the same neighborhood code as the subject and are situated between five and 200 feet away from the subject. The comparable properties are single-family frame dwellings ranging in age from approximately 126 to 146 years and containing between 1,230 and 1,417 square feet of living area. These properties sold between February 2014 and September 2018 for prices ranging from $299.19 to $317.57 per square foot of building area, inclusive of land. The improvement assessments for these properties range from $24,857 to $31,764, or from $15.30 to $18.59 per square foot of living area.

The appellant also submitted the Board of Review's 2024 Final Assessment Letter, which explicitly lists the final total assessment for the lien year in question as $37,693. This amount is consistent with the assessment reported in the Board of Review's evidence.

The appellant further reports that the subject property sold in January 2024 for $380,000, equating to $500.66 per square foot of living area. Based on this evidence, the appellant requests a reduction of the subject's total assessed valuation to $33,331.

The Board of Review submitted its "Board of Review Notes on Appeal," disclosing a total assessment of $37,693. Using the Cook County Real Property Assessment Classification Ordinance level of assessment of 10% for Class 2 property, the subject's total assessment reflects an implied market value of $376,930, or $496.61 per square foot of living area, including land. The subject has an improvement assessment of $18,693, or $24.42 per square foot of living area.

In support of the correctness of the assessment, the Board of Review submitted equity data for two comparable properties; no sales data were provided for these comparables. Each comparable is improved with either a one-story or one-and-one-half-story single-family frame dwelling. One comparable is located within one-quarter mile of the subject property, and the other is located within one block. Both comparables share the subject's neighborhood code. The improvements range from 945 to 956 square feet of living area, from 127 to 137 years of age, and have improvement assessments ranging from $26.08 to $26.39 per square foot of living area. The Board of Review also notes that the subject property sold in January 2024 for $380,000. Based on this evidence, the Board of Review requests confirmation of the subject's assessment.

Conclusion of Law

The appellant contends overvaluation and assessment inequity as the basis for the appeal.

Overvaluation

The appellant asserts that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of an appeal, the appellant must prove the property's value 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). Acceptable proof includes an appraisal, a recent sale of the subject property, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). A recent arm's-length sale of the subject property is generally considered the best evidence of market value.

The appellant submitted three sales of Class 2–02 properties that occurred in 2014, 2017, and 2018. Because these transactions are several years removed from the January 1, 2024 assessment date, they do not reflect the market conditions relevant to the lien year at issue. Real estate markets change over time due to factors such as interest rates, supply and demand, neighborhood trends, and economic conditions. Sales that are too remote in time cannot reliably indicate a property's value as of the assessment date.

The Board notes that the record reflects a January 2024 sale of the subject property for $380,000. However, neither party submitted this transaction as valuation evidence or provided documentation establishing that the sale was an arm's-length transaction under accepted market value standards. As such, the Board does not rely on the 2024 sale in its analysis of overvaluation. Nevertheless, the Board observes that the assessed value is consistent with a market value of approximately $376,930, which is generally in line with the reported 2024 sale price.

Although the Board of Review did not submit independent market value evidence, the burden of proof remains with the appellant. To satisfy the preponderance standard, the appellant must present competent, credible, and persuasive evidence that the assessed value exceeds fair cash value as of the assessment date. Here, the appellant presented no contemporaneous sales, no appraisal, and no other reliable valuation evidence. The dated comparable sales offered cannot establish the subject's market value for 2024.

Accordingly, the appellant failed to prove overvaluation by a preponderance of the evidence, and a reduction on this basis is not warranted.

Assessment Inequity

The appellant also contends assessment inequity. When unequal treatment in the assessment process is alleged, inequity must be proven by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof must consist of assessments from at least three comparable properties from the same assessment year demonstrating similarity, proximity, and a lack of material distinguishing characteristics. 86 Ill. Admin. Code §1910.65(b).

Preliminary Errors in the Appellant's Filing

The Board notes significant inconsistencies in the appellant's submissions. In Section V of the appeal form, the appellant reported a land assessment of $19,236, an improvement assessment of $31,764, and a total assessment of $51,000, along with an asserted improvement rate of $41.85 per square foot. However, the appellant also submitted the 2024 Board of Review Final

Assessment Letter, which states the total assessment as $37,693. This figure directly contradicts the assessment amounts listed by the appellant.

The Board finds that the correct total assessment is the value reported by the Board of Review: $37,693, which includes an improvement assessment of $18,693, or $24.42 per square foot of living area.

Despite these errors, the Board considered the appellant's comparables in evaluating the equity claim. The Board finds that the comparable properties submitted by the Board of Review, together with those provided by the appellant, offer sufficient information to determine whether the subject's 2024 assessment is fair and equitable. Accordingly, the Board relies on the comparable equity properties submitted by both parties in reaching its conclusion.

Equity Analysis

The parties submitted five comparable properties. The Board finds the most probative comparables to be the appellant's comparables #1 through #3 and the Board of Review's comparables #1 and #2. These properties reflect improvement assessments ranging from $20.21 to $26.39 per square foot of building area. The improvement assessment of $24.42 per square foot falls squarely within this range.

After considering appropriate adjustments for differences between the subject property and the most relevant comparables—such as square footage of living area, garage area, age, and amenities— the Board finds that the appellant failed to prove by clear and convincing evidence that the subject is assessed at a disproportionately higher level than comparable properties. The evidence demonstrates practical uniformity, as required by the Illinois Constitution; mathematical equality is not required. See Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960).

Conclusion

Based on the entirety of the record and after a thorough evaluation of the most probative comparable properties, the Board finds that the appellant has not met the burden of proof under either an overvaluation theory or an assessment-inequity theory. The subject property's assessment is consistent with those of the most comparable properties submitted by both parties and is further supported by the subject's 2024 sale price of $380,000, which reflects market value as of the assessment date.

In addition, the evidence demonstrates practical uniformity, as required by Illinois law. Practical uniformity does not require mathematical precision among assessments; rather, it requires that similarly situated properties be assessed at a reasonably consistent level so that no taxpayer bears a disproportionate share of the tax burden. When the subject's assessment aligns with the assessments of comparable properties with similar characteristics, use, and market behavior, the constitutional requirement of uniformity is satisfied. The comparables in the record indicate that the subject is assessed in a manner that is fair, equitable, and consistent with the local assessment pattern.

Because the appellant has not shown that the subject is either overvalued or assessed at a level materially disparate from comparable properties, the Board finds no basis for an adjustment.

Accordingly, no change in the subject's 2024 assessment is 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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