FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Prashant Deshpande
DOCKET NO.: 24-37670.001-R-1
PARCEL NO.: 18-18-302-042-0000

The parties of record before the Property Tax Appeal Board are Prashant Deshpande, the appellant(s), by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. in Chicago; 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:	$23,908
IMPR.:	$74,461
TOTAL:	$98,369

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 28,980 square foot parcel of land improved with a 38-year-old, two-story, frame and masonry, single-family dwelling, containing 4,543 square feet of living area. The property is located in Burr Ridge, Lyons Township, Cook County, and is a class 2-08 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, appellant submitted information on five suggested equity comparables. They were each improved with a two-story, single-family dwelling, of either masonry, frame, or frame and masonry construction. They ranged in size between 4,154 and 4,947 square feet of living area and in improvement assessment between $11.01 and $12.58 per square foot of living area. In addition, appellant submitted a copy of the board of review's written decision reflecting a final assessment for the subject property of $98,369. Based on the evidence submitted, appellant requested a reduction in the subject's assessment to $79,650.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation for the subject property of $98,370, with an improvement assessment of $74,461, or $16.39 per square feet of living area. In support of its contention of the correct assessment, the board of review submitted four equity comparable properties. The board of review's equity comparables were each improved with a two-story, single-family dwelling, of masonry, frame, or frame and masonry construction and located on the same block as the subject property. They ranged in size between 4,217 and 4,922 square feet of living area and in improvement assessment between $17.10 and $21.39 per square foot of living area.

Conclusion of Law

The appellant 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 PTAB finds the appellant *has not met* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The PTAB finds the best evidence of assessment equity to be *the appellant's comparable #3 and the board of review's comparables #2 and #4*. These comparables had improvement assessments that ranged from $12.27 to $18.81 per square foot of living area. The subject's improvement assessment of $16.39 per square foot of living area falls *within* the range established by the best comparables in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the PTAB finds the subject's improvement assessment *is* supported. The PTAB finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request *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: 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

AGENCY

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