FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Imtiyaz Patel
DOCKET NO.: 24-46284.001-R-1
PARCEL NO.: 13-10-427-026-0000

The parties of record before the Property Tax Appeal Board are Imtiyaz Patel, the appellant, 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:	$13,335
IMPR.:	$42,665
TOTAL:	$56,000

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 two-story dwelling of masonry exterior construction with 2,710 square feet of living area. The dwelling is approximately 48 years old. Features of the property include a full basement, two full bathrooms, two half bathrooms and a two-car garage.[1] The property has a site with 3,810 square feet of land area and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity

[1] The board of review revealed the subject dwelling has two additional half bathrooms, which were not reported by nor were they refuted by the appellant.

comparables, none of which have the same assessment neighborhood code as the subject.[2] The comparables are class 2-78 properties improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,560 to 2,873 square feet of living area. The dwellings are from 25 to 59 years old. Each comparable has a full or partial basement, two full bathrooms, central air conditioning and a two-car garage. Four comparables each have an additional half bathrooms and two comparables each have a fireplace. The comparables have improvement assessments that range from $26,448 to $30,376 or from $9.21 to $11.67 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $30,921 or $11.41 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $56,000. The subject property has an improvement assessment of $42,665 or $15.74 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 that have the same assessment neighborhood code as the subject, two of which are within ¼ of a mile from the subject.[3] The comparables are class 2-78 properties improved with two-story dwellings of masonry exterior construction ranging in size from 1,936 to 2,960 square feet of living area. The dwellings are from 20 to 70 years old. The comparables each have a full basement, two with finished area. Each comparable has from one to three full bathrooms and two comparables each have an additional half bathroom. Two comparables have central air conditioning, one comparable has a fireplace and three comparables each have a two-car garage. The comparables have improvement assessments that range from $34,063 to $60,665 or from $16.21 to $21.16 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 nine comparable properties for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences from the subject in location, dwelling size, age and/or features. Nevertheless, the comparables have improvement assessments ranging from $26,448 to $60,665 or from $9.21 to $21.16 per square foot of living area. The subject's improvement assessment of $40,528 or $11.87 per square foot

[2] The Property Index Numbers (PINs) for the appellant's comparables begin with 13-17, 13-19, 13-30 or 13-31 indicating these properties are located in either section 17, section 19, section 30 or section 31 of the township, whereas the subject's PIN begins with 13-10 indicating the subject in located in section 10 of the township.

[3] The board of review's comparables have property index numbers (PIN) beginning with 13-10 or 13-15, indicating these properties are either located in section 10 of the township, like the subject, or section 15 of the township.

of living area falls within the range established by the comparables in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Imtiyaz Patel, by attorney:
Michael R. O'Malley
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602