



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Nigam Shah
DOCKET NO.: 24-51401.001-R-1
PARCEL NO.: 17-31-431-009-0000

The parties of record before the Property Tax Appeal Board are Nigam Shah, 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 **a reduction** 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: \$9,610
IMPR.: \$18,000
TOTAL: \$27,610

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, multi-family building of frame and masonry exterior construction with 3,300 square feet of gross building area and is approximately 119 years old. Features include a slab foundation, 5 bathrooms, and a 2-car garage. The property has a 3,100 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-11 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 comparables located within the same assessment neighborhood as the subject. The comparables consist of 2-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 2,984 to 3,180 square feet of gross building area. The buildings are 131 or 136 years

old. Three comparables have full basements, and two comparables have slab foundations. Each comparable from 2 to 4 bathrooms, and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$12,313 to \$14,501 or from \$3.99 to \$4.86 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$14,949 or \$4.53 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 \$44,953. The subject property has an improvement assessment of \$35,343 or \$10.71 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood and within the subject's subarea or approximately $\frac{1}{4}$ of a mile from the subject. The comparables consist of 2-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,912 to 3,574 square feet of gross building area. The buildings are 22 to 137 years old. The comparables have full basements and 3 or 7 bathrooms. Three comparables each have central air conditioning, and one comparable has a 2.5-car garage. The comparables have improvement assessments ranging from \$40,056 to \$48,313 or from \$11.95 to \$15.49 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #5, as well as the board of review's comparables, due to differences in their ages and/or foundation types when compared to the subject. Moreover, three of the board of review's comparable also present central air conditioning, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 which are relatively similar to the subject in location, design, age, building size, and foundation type. However, the comparables have 4% or 7% smaller building sizes, fewer bathroom counts, and/or the lack of a garage amenity when compared to the subject, suggesting upward adjustments are needed to these comparables in order to make them more equivalent to the subject. These two comparables have improvement assessments of \$14,080 and \$14,390 or \$4.53 and \$4.57 per square foot of gross building area. The subject's improvement assessment of \$35,343 or \$10.71 per square foot of gross building area falls above the two best comparables in this record. After considering the appropriate adjustments to the two best comparables for

differences from the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds a reduction in the subject's assessment is 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: _____

CERTIFICATION

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

AGENCY

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