FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rahul Patel
DOCKET NO.: 24-52946.001-R-1
PARCEL NO.: 07-35-300-013-0000

The parties of record before the Property Tax Appeal Board are Rahul Patel, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, P.C. 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:	$12,500
IMPR.:	$12,500
TOTAL:	$25,000

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 single-story dwelling of frame construction, approximately sixty-six years-old, with 1,188 square feet of living area on a 20,000 square foot lot in Roselle, Schaumburg Township, Cook County. The subject is classified as 2-03 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include a full finished basement, one full and one half bathroom, and a detached 400 square foot garage.

The appellant contends overvaluation as the basis of appeal. In support of its market value argument, the appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on March 12, 2020, for $180,000 or $151.52 per square foot of living area. The appellant indicates that the sale did not occur between family members or related companies, was sold through a realtor and was listed on the multiple listing service (MLS) for two months. The appellant submitted the Multi-Board Residential Real Estate

Contract showing that both parties were represented by realtors and attorneys and a closing statement which shows commissions paid to the buyer's and seller's realtors and fees paid to the buyer's and seller's attorneys. Based on this evidence, the appellant is requesting an assessment of $180,000.

The board of review submitted its "Board of Review Notes on Appeal" stating the total valuation assessment for the subject property as $25,000 with an improvement assessment of $12,500. The valuation assessment reflects a market value of $250,000 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties, or $210.44 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales occurring from February 1, 2022, to October 21, 2022, for prices ranging from $308,000 to $365,000 or $193.22 to $287.18 per square foot of living area. The comparable properties are single-story dwellings of frame construction. Three have full or partial basements and one is on a slab foundation. All have garages. They are fifty-two or fifty-three years-of-age and range in size from 1,248 to 1,595 square feet of living area. All are located within a quarter-mile of the subject property.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted information regarding the March 12, 2020, sale of the subject property while the board of review submitted information on four comparable sales for the Board's consideration. The Board gives less weight to the March 2020 sale of the subject property since the date of sale occurred more than forty-five months prior to the January 1, 2023, assessment date at issue. The Board gives less weight to the board of review's comparables #1 and #4 given their larger dwelling size when compared to the subject property.

The Board finds the best evidence of market value in the record to be the board of review sales #2 and #3 which sold closer in time to the January 1, 2024, assessment date at issue and are similar in living area to the subject property. These two properties sold for prices of $322,000 and $365,000 or $258.01 and $287.18 per square foot of living area, land included, respectively. The subject's assessment, which reflects a market value of $250,000 or $210.44 per square foot of living area, land included, falls below the sale prices of the two best comparables in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation 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: November 17, 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

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