

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nikhil Desai  
DOCKET NO.: 04-22323.001-R-1  
PARCEL NO.: 02-30-209-014-0000

The parties of record before the Property Tax Appeal Board are Nikhil Desai, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 33-year old, two-story dwelling of frame construction containing 1,497 square feet of living area.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as multi-level style frame dwellings that are 32 to 34 years old for consideration. The comparables contain 1,292 or 1,392 square feet of living area and have improvement assessments ranging from \$7.93 to \$13.40 per square foot of living area. The appellant's evidence described the subject as a multi-level style dwelling containing 1,194 square feet of living area. However, the appellant failed to submit any proof of the subject's design or size, other than a photograph, which appears to depict a multi-level dwelling. It is unclear whether this is in fact a photo of the subject. Using a living area of 1,194 square feet, the appellant calculated the subject's improvement assessment at \$16.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented property characteristic sheets, descriptions and assessment information on the subject and three comparable properties. The subject's property characteristic sheet described a two-story frame dwelling containing 1,497 square feet of living area. The comparables consist of two-story frame dwellings that are 33 years old. Using 1,497 square feet of living area, the subject has an improvement assessment of

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Based on the facts and exhibits presented, 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:	\$	6,080
IMPR.:	\$	19,965
TOTAL:	\$	26,045

Subject only to the State multiplier as applicable.

\$13.33 per square foot. The comparable dwellings contain 1,497 or 1,797 square feet of living area and have improvement assessments ranging from \$13.66 to \$15.51 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

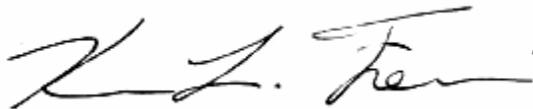
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the appellant's evidence claimed the subject is a multi-level style dwelling containing 1,194 square feet of living area, while the subject's property characteristic sheet submitted by the board of review indicated the subject is a two-story style dwelling containing 1,497 square feet of living area. The Property Tax Appeal Board finds the subject's property characteristic sheet provides the most reliable evidence concerning the subject's design and living area. Therefore, the Board finds the subject is a two-story style dwelling containing 1,497 square feet of living area. Based on this determination, the Board gave less weight to the appellant's comparables because they differed in design and size when compared to the subject. The Board also gave less weight to the board of review's comparables 1 and 3 because they differed significantly in size when compared to the subject. The Board finds the board of review's comparable 2 was identical to the subject in design, exterior construction, size and age and was similar as well in most features. For these reasons, this comparable received the most weight in the Board's analysis. This most representative comparable had an improvement assessment of \$13.76 per square foot of living area and supports the subject's improvement assessment of \$13.33 per square foot. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not 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.



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: August 29, 2008



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 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 the subsequent year 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.

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.