



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

APPELLANT: Dipak Ghosh  
DOCKET NO.: 06-31123.001-R-1  
PARCEL NO.: 16-13-407-032-0000

The parties of record before the Property Tax Appeal Board are Dipak Ghosh, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C., Rolling Meadows; and the Cook County Board of Review.

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:** \$5,214  
**IMPR.:** \$22,486  
**TOTAL:** \$27,700

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of frame construction with 1,224 square feet of living area. The dwelling is 118 years old and has a slab foundation. The property is also improved with a one-car detached garage. The subject has a 2,287 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-10 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on four comparables improved with two-story frame or masonry constructed dwellings that have 1,566 and 1,570 square feet of living area. The dwellings are 113 and 118 years old. Two comparables have slab foundations and two comparables have full unfinished basements. One comparable also has a one-car detached garage. Each of the comparables has a 2,500 square foot site and is located along the same street and within the same block as the subject property. These comparables have total assessments ranging from \$32,801 to \$32,959 and improvement

assessments ranging from \$27,101 to \$27,259 or from \$17.26 to \$17.36 per square foot of living area. The subject has a total assessment of \$27,700 and an improvement assessment of \$22,486 or \$18.37 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$21,126 or \$17.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$27,700 was disclosed. The subject's assessment reflects a market value of \$273,715 using the 2006 three year median level of assessments for class 2 property of 10.12% as calculated by the Illinois Department of Revenue. In its submission the board of review indicated the subject property sold in August 2005 for a price of \$277,000. 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 the appeal. The Board further finds a reduction in the subject's assessment is not supported by the evidence in the record.

The appellant contends assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20 (fair cash value is the cornerstone of uniform assessment.) It is unconstitutional for one kind of property within a taxing district to be taxed as a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). After an analysis of the assessment data the Board finds a reduction is not warranted.

Initially, the Board finds each of the comparables utilized by the appellant was approximately 28% larger than the subject dwelling. Each of the comparables also has an improvement assessment and a total assessment that is higher than the subject's improvement and total assessment. Each of the comparables has a lower improvement assessment than the subject on a square foot basis but this is justified based on their

larger sizes and considering economies of scale. As a final point, after considering the reported August 2005 purchase price of \$277,000, the Board finds the subject's assessment is generally reflective of the subject's market value when applying the 2006 three year median level of assessments for class 2 property of 10.12% as calculated by the Illinois Department of Revenue. The Board finds the appellant failed to demonstrate the subject was being assessed at a substantially higher proportion of its market value as juxtaposed to the appellant's comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was being inequitably assessed.

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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerbis*

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: September 23, 2011

*Allen Castrovillari*

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.