



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

APPELLANT: Ramesh Patel  
DOCKET NO.: 07-23299.001-R-1  
PARCEL NO.: 02-14-400-052-0000

The parties of record before the Property Tax Appeal Board are Ramesh Patel, the appellant(s); 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: \$ 12,482**  
**IMPR.: \$ 36,156**  
**TOTAL: \$ 48,638**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 47-year-old, two-story multi-family dwelling of masonry construction. The subject is built on slab, contains five full bathrooms and is located in Palatine Township, Cook County. At the hearing, the parties agreed that the subject dwelling contains 2,735 square feet of living area. However, the appellant argued that the subject parcel contains 15,287 square feet of land area not 16,425 square feet as suggested by the board of review. The appellant submitted plat of survey indicating the subject parcel contains 16,425 square feet.

The appellant, Ramesh Patel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. However, at the hearing, the appellant withdrew the appellant's comparable three without objection from the board of review.

Based upon the appellant's documents, the three remaining comparables consist of two-story, multi-family dwellings of masonry construction located within one mile of the subject. The appellant's comparable one is located next door to the subject. The improvements range in size from 2,735 to 5,470 square feet of living area and range in age from 36 to 47 years old. The comparables contain from five to eight full bathrooms. The improvement assessments range from \$5.22 to \$13.44 per square foot of living area. The three suggested land comparables range in size from 10,681 to 18,136 square feet and have land assessments ranging from \$0.76 to \$1.10 per square foot.

At the hearing, the appellant stated that the appellant's comparable one is identical to the subject in many respects such as age, building size and amenities. The appellant argued that the subject parcel contains 15,287 square feet of land area but provided no substantive evidence in support of this claim.

The appellant also submitted four pages of property search results from the assessor's office which included the property index number, address, class code, neighborhood code and assessed value for approximately fifty properties. They consist of multi-family, class 2-11 or class 3-14 properties, located within the subject's neighborhood and have assessed values ranging from \$33,636 to \$2,566,573. However, no additional descriptive data was provided. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$48,638. The subject's improvement assessment is \$36,156 or \$13.22 per square foot of living area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. However, at the hearing, the board's representative withdrew the board's comparable two without objection from the appellant. The three remaining comparables consist of two-story, multi-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,735 to 4,018 square feet of living area and range in age from 40 to 47 years old. The comparables contain four or six full bathrooms. Two comparables contain a full-finished basement. The improvement assessments range from \$12.00 to \$13.44 per square foot of living area. The three suggested land comparables range in size from 8,712 to 12,599 square feet and have land assessments of \$0.76 per square foot. The appellant's comparable one and the board's comparable one are the same property.

In rebuttal, the appellant submitted a one-page letter reiterating his contentions.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds a reduction is not warranted.

The first issue before the Board is the correct square footage attributable to the subject parcel. The Board finds the best evidence of size is the plat of survey provided by the appellant. The survey indicates the subject parcel contains 16,425 square feet. Consequently, the Board finds the subject parcel contains 16,425 square feet of land area. The subject's land assessment is \$12,482 or \$0.76 per square foot, based on 16,425 square feet.

Regarding the land, the Board finds the five land comparables submitted by the parties range in size from 8,712 to 18,136 square feet and have land assessments ranging from \$0.76 to \$1.10 per square foot. The subject's per square foot land assessment of \$0.76, based on 16,425 square feet, falls within the range established by these properties.

Regarding the improvement, the Board finds the appellant's comparable one at \$13.44 per square foot of living area is the most similar property to the subject. The appellant also stated that this property is identical to the subject in many respects. The subject's per square foot improvement assessment of \$13.22 is below this property. The Board finds the four remaining properties submitted by the parties differ significantly from the subject in improvement size and therefore, accorded less weight. After considering both parties' suggested comparables when compared to the subject, the Board finds that one similar comparable submitted in evidence is insufficient to effect a change in the subject's assessment and a reduction is not warranted.

The appellant also submitted four pages of property search results from the cook county assessor's office which included the property index number, address, class code, neighborhood code and assessed value for approximately fifty properties. They consist of multi-family, class 2-11 or class 3-14 properties, located within the subject's neighborhood with assessed values ranging from \$33,636 to \$2,566,573. The Board finds the appellant failed to provide additional descriptive data such as age, amenities, design and/or type of construction, and therefore, these properties are accorded little weight.

As a result of this analysis, the Property Tax Appeal Board finds that the appellant has failed to adequately demonstrate that the

Docket No: 07-23299.001-R-1

subject property was inequitably assessed by clear and convincing evidence and no reduction is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: June 18, 2010

*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.