



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

APPELLANT: Chirag Patel  
DOCKET NO.: 07-26697.001-R-1  
PARCEL NO.: 05-32-200-061-0000

The parties of record before the Property Tax Appeal Board are Chirag Patel, the appellant; 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:** \$26,270  
**IMPR:** \$169,380  
**TOTAL:** \$195,650

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 4,705 square feet of living area. The dwelling is approximately 3 years old. Features of the home include a full finished basement, central air conditioning, three fireplaces and a three-car attached garage.

Although the appellant indicated on the petition that the basis of the appeal was unequal treatment in the assessment process, the written submission stated that the appeal was based on both unequal treatment in the assessment process and overvaluation. The appellant is not contesting the land assessment.

In support of the improvement inequity argument, the appellant submitted a grid analysis with improvement information on four comparables. The comparables have the same assigned neighborhood code as the subject property. The comparables were reported to consist of two-story style masonry or frame and masonry dwellings that range in age from 3 to 9 years old and range in size from 3,900 to 4,192 square feet of living area. Features of the comparables include full or partial basements either finished or unfinished. Other features include central air conditioning, one or two fireplaces and between a two and four-car attached garage. These comparables have improvement assessments ranging from \$108,088 to \$126,654 or from \$27.38 to \$30.21 per square foot of

living area. The subject has an improvement assessment of \$169,380 or \$36.00 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on two comparables. The comparables have different assigned neighborhood codes as the subject property. The comparables sold in June and August 2006 for prices of \$1,850,000 or \$2,150,000 or \$532.84 and \$598.39 per square foot of living area including land. They are described as two-story style frame and masonry dwellings that are 3 and 55 years old and have 3,472 or 3,593 square feet of living area. One has a full finished basement and one has a slab foundation. Other features include central air conditioning and either a two or three-car attached garage. One has five fireplaces. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$164,617.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$195,650 was disclosed. The subject has an estimated market value of \$1,948,705 or \$414.18 per square foot of living area including land, as reflected by its assessment and Cook County's 2007 three-year median level of assessment for class 2 property of 10.04% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)).

In support of the subject's assessment, the board of review presented descriptions and assessment information on two comparable properties. They consist of two-story masonry dwellings that are 2 and 3 years old. The comparables have the same assigned neighborhood code as the subject property. The dwellings range in size from 3,989 to 4,710 square feet of living area. The comparables have full basements, one is unfinished and one is finished as a recreational room. Other features include central air conditioning, a fireplace and either a two-car or a three-car garage. The comparables have improvement assessments of \$143,604 and \$174,040 or \$36.00 and \$36.95 per square foot of living area. The board of review's evidence also disclosed that comparable #1 sold in September 2004 for \$465,000 or \$98.73 per square foot of living area including land. In addition, the subject property sold in May 2006 for \$2,000,000 or \$425.08 per square foot of living area including land.

In addition, the board of review submitted 20 comparable sales in support of the subject's estimated market value. However, detailed information regarding each sale comparable was not disclosed.

Based on this evidence, the board of review requested the subject's total assessment be confirmed.

In rebuttal, the appellant submitted a brief wherein the differences between the 2009 and 2010 assessment levels for New Trier Township were analyzed. The appellant acknowledged in the brief that the rebuttal evidence is new and was not available at

the time the appeal was filed. Pursuant to Section 1910.66 of the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board will not consider the appellant's information submitted in rebuttal that was not part of the original complaint.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's 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.

As to the improvement inequity argument, the Board finds the parties submitted a total of six equity comparables. The appellant's comparable #2 and the board of review's comparable #1 were the most comparable in size to the subject property. These two comparables have improvement assessments of \$126,654 and \$174,040 or \$30.21 and \$36.95 per square foot of living area. The subject's improvement assessment of \$169,380 or \$36.00 per square foot of living area falls between these two comparables. The Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equity. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist.2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted two suggested comparable sales in support of the overvaluation contention, while the board of review submitted one comparable sale from its grid and a list of 20 sales. The Board gave less weight to the appellant's comparable #6 due to its dissimilar slab foundation unlike the subject. The Board gave less weight to the board of review's list of 20 comparable sales due to the lack of detailed information regarding the comparability of each sale and the one grid comparable due to its September 2004 sale date. This date is over two years prior to the assessment date of the subject and would not be probative of the market as of the January 1, 2007 assessment date. The appellant's remaining sale occurred in August 2006 for \$2,150,000 or \$598.39 per square foot of living area including land. The subject property sold in May 2006 for \$2,000,000, which was one month earlier than the comparable sale. The Board finds the best evidence of market value to be the subject's 2006 sale price of \$2,000,000, which supports the subject's estimated market value as reflected by its 2007 assessment of \$414.18 per square foot of living area including land.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct 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: July 22, 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.