FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bharat Lilwani
DOCKET NO.: 07-27365.001-R-1
PARCEL NO.: 10-34-329-001-0000

The parties of record before the Property Tax Appeal Board are Bharat Lilwani, the appellant, by attorney Joel R. Monarch in Chicago, 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:	$16,257
IMPR.:	$55,384
TOTAL:	$71,641

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 2,628 square feet of living area. The dwelling is 50 years old. Features of the home include a partial, finished basement, 2.5 bathrooms, a fireplace and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one-story masonry dwellings that range in age from 41 to 58 years old. The comparable dwellings range in size from 2,695 to 2,812 square feet of living area. Features include 1.5 to 2.5 bathrooms, 1 to 2.5-car garages, central air conditioning, and fireplaces. Three of the four comparables have partial basements while the fourth property has a full basement. Two of the comparables also have a finished recreation room in the basement. The comparables have improvement assessments ranging from $53,604 to $55,048 or from $19.37 to $19.89 per square foot of living area. The subject's improvement assessment is $55,384 or $21.07 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 descriptions and assessment information on four comparable properties consisting of one-story masonry dwellings that range in age from 50 to 54 years old. The dwellings range in size from 2,236 to 2,450 square feet of living area. Features include full or partial basements, two-car garages, one or two fireplaces and two to three bathrooms. Three of the four comparables have central air conditioning, and two have recreation rooms in the basement. The comparables have improvement assessments ranging from $51,522 to $55,073 or from $21.35 to $23.04 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 parties to the appeal submitted a total of 8 properties suggested as being comparable to the subject. The Property Tax Appeal Board finds the appellant's comparables overall being most similar to the subject in square foot living area and the board of review's comparables being most similar to the subject in age. All of these properties have varying degree of similarity to the subject and would require some positive and negative adjustments for differences in amenities. The Board finds the most similar to the subject overall are appellant's comparable #3 and board of review comparable #3. These comparables have improvement assessments of $19.88 and $22.48 per square foot respectively. In comparison, the subject's assessment of $21.07 per square foot of living area is within the range of these two comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Property Tax Appeal Board finds the appellant has not proven by clear and convincing evidence that the subject's improvement assessment is not equitable. Therefore the Board finds that 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: November 30, 2012

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.