



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

APPELLANT: Ramesh Patel  
DOCKET NO.: 08-22413.001-R-1  
PARCEL NO.: 02-14-400-052-0000

The parties of record before the Property Tax Appeal Board are Ramesh Patel, the appellant; 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 3,588 square feet of living area. However, the appellant argued that the subject parcel contains 12,285 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. Based upon the appellant's documents, the four suggested comparables consist of two-story, multi-family dwellings of masonry construction located within one mile of the subject. The appellant's comparable two is located next door to the subject. The improvements range in size from 2,992 to 5,470 square feet of

living area and range in age from 36 to 48 years old. The comparables contain from six to eight full bathrooms. The improvement assessments range from \$5.22 to \$13.89 per square foot of living area. The four suggested land comparables range in size from 10,494 to 18,136 square feet and have land assessments ranging from \$0.76 to \$1.10 per square foot.

At the hearing, the appellant argued that the appellant's comparable two is located next door and similar to the subject in many respects. 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 \$10.08 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. The four suggested 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 3,588 to 4,197 square feet of living area and range in age from 40 to 47 years old. The comparables contain from three to five full bathrooms. Three comparables have a full-finished or unfinished basement. The improvement assessments range from \$10.25 to \$12.84 per square foot of living area. The four suggested land comparables range in size from 8,182 to 10,681 square feet and have land assessments of \$0.76 per square foot.

In rebuttal, the appellant submitted a two-page letter highlighting various differences between the subject and the board of review's comparables. The appellant also reiterated 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 eight land comparables submitted by the parties similar to the subject in size and location. They range in size from 8,182 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 board of review's comparables two, three and four to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, age, design, exterior construction and location and have improvement assessments ranging from \$10.25 to \$12.84 per square foot of living area. The subject's per square foot improvement assessment of \$10.08 falls below the range established by these properties. The Board finds the remaining comparables differ from the subject in improvement size and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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

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 24, 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.