



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

APPELLANT: Pravinchandra Sura  
DOCKET NO.: 08-22801.001-R-1  
PARCEL NO.: 09-18-314-022-0000

The parties of record before the Property Tax Appeal Board are Pravinchandra Sura, 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: \$6,601  
IMPR.: \$25,470  
TOTAL: \$32,071**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 1,390 square feet of living area. The dwelling is 37 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame and masonry dwellings that range in age from 35 to 54 years old. The comparable dwellings range in size from 1,250 to 1,907 square feet of living area. Three comparables have a full or partial basement either unfinished or finished as a recreational room and one comparable has a slab foundation. One comparable has central air conditioning and three comparables have two-car garages. The comparables have improvement assessments ranging from \$22,459 to \$35,623 or from \$17.97 to \$18.68 per square foot of living area. The appellant contends the subject contains 1,300 square feet of living area. Based on this size, the subject has an improvement assessment of \$25,470 or \$19.59 per square foot of living area using 1,300 square feet of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$23,767 or \$17.09 per square foot of living area.

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 two-story frame and masonry dwellings that range in age from 36 to 37 years old. The dwellings range in size from 1,456 to 1,508 square feet of living area. Features include full basements, central air conditioning and two-car garages. These properties have improvement assessments ranging from \$29,585 to \$31,928 or from \$20.28 to \$21.93 per square foot of living area. The board of review used a subject dwelling size of 1,508 on its comparable grid, however the subject's property characteristic sheet depicts 1,390 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant submitted a brief agreeing the actual size of the subject is 1,390 square feet of living area. Also included, were corrections to the number of rooms. Five rooms total instead of six, three bedrooms instead of four and one bathroom instead of two.

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.

First, the Board must find the correct dwelling size of the subject property. Initially, the appellant contended that the subject dwelling contained 1,300 square feet of living area. The board of review's grid analysis indicated a dwelling size of 1,508 square feet of living area. However, the subject's property characteristic sheet submitted by the board of review depicts the subject's dwelling size as having 1,390 square feet of living area. In rebuttal, the appellant agreed that the subject dwelling has 1,390 square feet of living area. Based on this record, the Board finds the subject dwelling has 1,390 square feet of living area.

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.

Both parties presented assessment data on a total of eight equity comparables. The Board gave less weight to the appellant's comparables due to size or slab foundation. The Board finds the comparables presented by the board of review were most similar to the subject in location, size, exterior construction, age and features. These properties have improvement assessments ranging

from \$29,585 to \$31,928 or from \$20.28 to \$21.93 per square foot of living area. The subject's improvement assessment of \$25,470 or \$18.32 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' 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.

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 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.