



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

APPELLANT: Deepak Shukia  
DOCKET NO.: 08-22967.001-R-1  
PARCEL NO.: 23-32-409-002-0000

The parties of record before the Property Tax Appeal Board are Deepak Shukia, 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:** \$19,200  
**IMPR.:** \$54,807  
**TOTAL:** \$74,007

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 20,000 square foot parcel is improved with a two-story dwelling of masonry construction containing 3,419 square feet of living area. The dwelling is 4 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as to both the land and improvement assessments. The appellant submitted information on three comparable properties described as two-story masonry dwellings that are 12 or 19 years old. The comparable dwellings range in size from 4,109 to 4,280 square feet of living area. Features include central air conditioning, a fireplace and a three-car attached garage. The appellant did not include any data concerning type of foundation for the comparables. The comparables have improvement assessments ranging from \$49,912 to \$57,435 or \$12.15 to \$13.64 per square foot of living area. The subject's improvement assessment is \$54,807 or \$16.03 per square foot of living area. In addition, the appellant submitted a copy of the land survey for the subject property depicting easements for public utility, drainage and

detention. This evidence is to support the appellant's claim that approximately one-third of the land parcel is reserved for community drainage and detention easement. The three comparables have land assessments ranging from \$13,923 to \$19,200 or \$0.96 per square foot of land area. The subject's land assessment is \$19,200 or \$0.96 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$74,007 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry dwellings that range in age from 4 to 10 years old. The dwellings range in size from 3,443 to 3,756 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace and a three or four-car garage. These properties have improvement assessments ranging from \$60,941 to \$62,587 or from \$16.32 to \$17.84 per square foot of living area. The comparables have lots that range in size from 18,371 to 22,572 square feet of land area and land assessments ranging from \$9,028 to \$18,662 or \$.40 and \$.096 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted information on three new comparable properties not previously submitted as evidence and another copy of the plat of survey with the drainage easement highlighted.

Pursuant to 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 three new comparable properties submitted by appellant in conjunction with his rebuttal argument.

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.

As to the perceived loss of land value associated with the drainage and detention easement, the Board finds no market evidence in the record that would support a land assessment reduction. As shown in the evidence, the subject's land is equitably assessed. Therefore, the Board finds no reduction in the subject's land assessment is 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 Board finds both parties submitted a total of six comparable properties. These comparable properties were most similar to the subject in location, age, size, features and exterior construction. These comparables had improvement assessments that ranged from \$49,912 to \$62,587 or from \$12.15 to \$17.84 per square foot of living area. The subject's improvement assessment of \$54,807 or \$16.03 per square foot of living area is within 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: 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.