



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

APPELLANT: Audrey Doshi  
DOCKET NO.: 08-24117.001-R-1  
PARCEL NO.: 22-34-300-031-0000

The parties of record before the Property Tax Appeal Board are Audrey Doshi, 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: \$21,466  
IMPR: \$89,000  
TOTAL: \$110,466**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 5,000 square feet of living area. The dwelling is approximately 18 years old and features 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. In support of this argument, the appellant submitted information on three comparable properties. The comparables consist of two-story masonry dwellings that range in age from 4 to 15 years old. The comparables have the same assigned neighborhood code and are located from next door to two and one-half miles from the subject property. The dwellings range in size from 4,312 to 10,094 square feet of living area. The comparables have full basements with two being finished, central air conditioning, one, two or five fireplaces and 2½ to 4-car garages. The comparables have improvement assessments ranging from \$55,290 to \$149,558 or from \$12.82 to \$14.82 per square foot of living area. The subject property has an improvement assessment of \$89,000 or \$17.80 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$68,200 or \$13.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$110,466 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. They consist of two-story masonry dwellings that range in age from 2 to 11 years old. The comparables have the same assigned neighborhood code and one comparable is located within a quarter-mile of the subject property. The dwellings range in size from 5,198 to 6,182 square feet of living area. The comparables have full or partial finished basements, central air conditioning, one or two fireplaces and three or four-car garages. The comparables have improvement assessments ranging from \$95,851 to \$113,996 or from \$18.44 to \$19.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a brief in which the differences between the board of review's comparables and the subject were noted.

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.

Both parties submitted a total of seven suggested comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 and the board of review's comparable #4 due their size. The Board finds the remaining four comparables are more similar to the subject in size, exterior construction and features. These most similar comparables have improvement assessments ranging from \$64,850 to \$109,585 or from \$13.28 to \$19.61 per square foot of living area. The subject's improvement assessment of \$89,000 or \$17.80 per square foot of living area falls within the range established by the most similar comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported 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.