



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

APPELLANT: Atul Singla  
DOCKET NO.: 09-31401.001-R-1  
PARCEL NO.: 05-20-224-022-0000

The parties of record before the Property Tax Appeal Board are Atul Singla, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC 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: \$21,037**  
**IMPR.: \$148,064**  
**TOTAL: \$169,101**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story masonry dwelling. The dwelling is approximately seven years old and contains approximately 3,730 square feet of living area. Features of the home include a full finished basement, central air conditioning, three fireplaces, and a two-car garage. The subject property is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Winnetka, New Trier Township, Cook County.<sup>1</sup>

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties described as masonry dwellings. The appellant did not disclose the comparables' story height; however, the comparables have the same assigned classification

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<sup>1</sup> Class 2-78 is for two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet of living area.

code as the subject property. The comparable properties have the same assigned neighborhood code as the subject, and they are described as being located from 2.5 to 3.75 blocks from the subject. The comparable dwellings are from one to thirteen years old and contain from 3,479 to 3,739 square feet of living area. Each comparable has a full basement, two of which are finished; central air conditioning; from one to three fireplaces; and a garage, either two-car or three-car. The comparables have improvement assessments ranging from \$77,371 to \$123,025 or from \$20.69 to \$34.98 per square foot of living area. The subject's improvement assessment is \$148,064 or \$39.69 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$108,431 or \$29.07 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 \$169,101 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. The comparables are described as being located one-quarter mile from the subject property. The dwellings are from one to eight years old and contain from 3,176 to 3,784 square feet of living area. Each comparable has a full basement, two of which are finished; central air conditioning; from one to three fireplaces; and a garage, either two-car or three-car. These properties have improvement assessments ranging from \$145,956 to \$157,491 or from \$40.74 to \$47.84 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property sold in August 2008 for \$1,780,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that three of the board of review comparables differ from the subject in age and that two of the board of review comparables are not located as near the subject as claimed by the board of review as shown based on internet mapping.

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 presented assessment data on a total of eight suggested comparables. The Board finds that all of the comparables submitted by both parties were two-story dwellings of masonry or frame and masonry construction. In addition, all of the comparables submitted had the same neighborhood and classification codes as the subject. Despite these similarities, the Board finds that the appellant's comparable #1 and the board of review's comparables #1 and #4 were new dwellings that were dissimilar from the subject in age. These comparables received reduced weight in the Board's analysis. The Board finds the appellant's comparables #2 through #4 and the board of review's comparables #2 and #3 were more similar to the subject in age and were also very similar in living area and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$99,976 to \$156,641 or from \$28.74 to \$43.34 per square foot of living area. The subject's improvement assessment of \$148,064 or \$39.70 per square foot of living area falls 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.



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: March 21, 2014



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.