



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

APPELLANT: Khan Mohammed  
DOCKET NO.: 17-44333.001-R-1  
PARCEL NO.: 10-33-204-043-0000

The parties of record before the Property Tax Appeal Board are Khan Mohammed, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$5,328  
**IMPR.:** \$21,331  
**TOTAL:** \$26,659

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling of masonry construction with 1,461 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a partial basement with a recreation room, one fireplace and a one-car attached garage. The property has a 6,090 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, appellant submitted information on four equity comparables improved with one-story class 2-03 dwellings of frame or masonry construction ranging in size from 1,152 to 1,682 square feet of living area. The dwellings range in age from 52 to 94 years old. Each property has a full or partial basement with two having finished area,

central air conditioning, and a 2-car or 4-car garage. Two comparables have one or two fireplaces. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$11,637 to \$19,692 or from \$9.09 to \$11.71 per square foot of living area.

The appellant requested the subject's improvement assessment be reduced to \$15,298.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,659. The subject has an improvement assessment of \$21,331 or \$14.60 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with one-story dwellings of masonry construction ranging in size from 1,397 to 1,570 square feet of living area. The homes range in age from 60 to 63 years old and have the same classification code as the subject property. Each property has a full or partial unfinished basement, and a 1-car, 1.5 car, or 2-car garage. Three comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$20,829 to \$25,624 or from \$14.91 to \$16.32 per square foot of living area.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted information on eight equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #3 due to differences from the subject dwelling in size, age and/or exterior construction. The six remaining comparables are relatively similar to the subject in age, size, and features with the primary difference being five have central air conditioning while the subject does not have central air conditioning and four have no fireplaces. The best comparables submitted have improvement assessments ranging from \$13,439 to \$25,624 or from \$9.09 to \$16.32 per square foot of living area. The subject has an improvement assessment of \$21,331 or \$14.60 per square foot of living area, which is within the range established by the comparables and is below that of each comparable provided by the board of review on a square foot basis. Based on this evidence the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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:

April 20, 2021



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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