



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

APPELLANT: Raman Rayes
DOCKET NO.: 17-44427.001-R-1
PARCEL NO.: 10-15-202-045-0000

The parties of record before the Property Tax Appeal Board are Raman Rayes, 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: \$5,673
IMPR.: \$25,938
TOTAL: \$31,611

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 multi-level dwelling of masonry exterior construction with 1,450 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a partial basement with finished area and central air conditioning. The property has a 7,826 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from 4,305 to 8,388 square feet of land area. The comparables are improved with similar class 2-34 dwellings of frame,

masonry or frame and masonry exterior construction ranging in size from 1,592 to 1,962 square feet of living area. The dwellings range in age from 57 to 61 years old. Each comparable has a full or partial basement with finished area, three comparables have central air conditioning, three comparables each have one fireplace and each comparable has either a 1.5-car or a 2-car garage. The comparables sold from December 2015 to May 2017 for prices ranging from \$251,835 to \$360,000 or from \$155.45 to \$199.67 per square foot of living area, including land.

In support of the inequity argument, the appellant provided information on seven comparable properties that were located within the same neighborhood code as the subject property and within .30 of a mile from the subject. The comparables are similar class 2-34 multi-level dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,194 to 1,731 square feet of living area. The dwellings range in age from 40 to 61 years old. Each comparable has a partial basement with finished area and central air conditioning. Two comparables each have one fireplace and four comparables each have a two-car garage. The comparables have improvement assessments that range from \$14,736 to \$26,040 or from \$12.34 to \$17.03 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$25,628. The requested assessment would reflect a total market value of \$256,280 or \$176.74 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$19,955 or \$13.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,611. The subject's assessment reflects a market value of \$316,110 or \$218.01 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$25,938 or \$17.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparable properties located within the same neighborhood code as the subject property, four of which are within .25 of a mile from the subject.¹ Sales data was provided on five of the comparables. The comparables have sites that range in size from 5,950 to 7,904 square feet of land area. The comparables are improved with similar class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,456 to 1,770 square feet of living area. The dwellings range in age from 54 to 61 years old. Each comparable features a partial basement with finished area, central air conditioning and a one-car to a two-car garage. One comparable has a fireplace. The comparables have improvement assessments that range from \$27,937 to \$33,641 or from \$18.68 to \$20.53 per square foot of living area. Comparables #2 and #5 through #8 sold from May 2015 to November 2017 for prices ranging from \$335,000 to \$470,000 or from \$223.93 to \$265.54 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ Board of review second set of four comparables were renumbered as comparables #5 through #8.

Conclusion of Law

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1, #2 and #3, as well as board of review comparable sale #6 as each dwelling is considerable larger than the subject dwelling. The Board finds the best evidence of market value to be appellant's comparable sale #4, along with board of review comparable sales #2, #5, #7 and #8. These comparables are relatively similar to the subject in location, dwelling size, design and age, though each of the comparables have a garage, unlike the subject, suggesting a downward adjustment would be required for this superior feature to make the comparables more equivalent to the subject. These comparables sold from May 2015 to November 2016 for prices ranging from \$251,835 to \$409,000 or from \$158.19 to \$247.73 per square foot of living area, land included. The subject's assessment reflects a market value of \$316,110 or \$218.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and also below the sales prices of four of the five best comparables. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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.

The parties submitted 15 equity comparable properties for the Board's consideration that were located within the subject's neighborhood code. The Board gives less weight to the appellant's comparables #2, #5 and #7, along with board of review comparable #6 which differ from the subject in age or dwelling size. The Board finds the best evidence of assessment equity to be the eleven remaining comparables. These comparables are relatively similar to the subject in location, dwelling size, design, age and features, except ten of the comparables each have a garage, unlike the subject, suggesting a downward adjustment for this superior feature would be warranted to make them more equivalent to the subject. These comparables have improvement assessments that range from \$17,204 to \$33,292 or from \$12.53 to \$20.53 per square foot of living area. The subject's improvement assessment of \$25,938 or \$17.89 per square foot of

living area is within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

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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