



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

APPELLANT: Mohammed Khan  
DOCKET NO.: 18-44628.001-R-1  
PARCEL NO.: 10-33-204-043-0000

The parties of record before the Property Tax Appeal Board are Mohammed Khan, 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 ***a reduction*** 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.:** \$20,532  
**TOTAL:** \$25,860

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 2018 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 is improved with a one-story dwelling of masonry exterior construction containing 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved class 2-03 dwellings of masonry or frame and masonry construction ranging in size from 1,167 to 1,552 square feet of living area. The comparables range in age from 59 to 75 years old. Each comparable has a full or partial basement with three having a recreation room, two comparables have central air

conditioning, two comparables have one fireplace and one comparable has a two-car detached garage. The comparables have sites ranging in size from 4,092 to 5,456 square feet of land area and have the same assessment neighborhood code as the subject property. The comparables sold from March 2016 to December 2017 for prices ranging from \$150,000 to \$245,000 or from \$128.53 to \$177.66 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$21,178.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,659. The subject's assessment reflects a market value of \$266,590 or \$182.47 per square foot of living area, including land, when applying the level of assessment for class 2-03 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of masonry exterior construction that range in size from 1,175 to 1,397 square feet of living area. The homes range in age from 57 to 62 years old. Each property has a full unfinished basement, central air conditioning and a 1-car to a 2.5-car garage. One comparable has a fireplace. The comparables have sites ranging in size from 4,988 to 6,510 square feet of land area and have the same assessment neighborhood code as the subject property. These properties have total assessments ranging from \$21,695 to \$28,862.

### **Conclusion of Law**

The appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The appellant's comparables have varying degrees of similarity to the subject property. These comparables sold for prices ranging from \$150,000 to \$245,000 or from \$128.53 to \$177.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$266,590 or \$182.47 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. Little weight is given the board of review equity comparables as this evidence does not address the appellant's market value argument. Based on this evidence the Board finds a reduction in the subject's assessment is 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:

November 22, 2022



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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