



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

APPELLANT: Emir Djurovic  
DOCKET NO.: 19-53451.001-R-1 through 19-53451.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Emir Djurovic, the appellant(s), 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-53451.001-R-1	10-15-216-009-0000	3,459	12,712	\$16,171
19-53451.002-R-1	10-15-216-010-0000	3,460	12,712	\$16,172

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 2019 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 two land parcels with two Property Index Numbers improved with a 65-year-old, one-story, single-family dwelling of masonry construction. The improvement contains 1,242 square feet of living area, a full unfinished basement, central air conditioning and a two and one-half car garage. The property is sited on 8,388 square feet of land and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation and assessment inequity in this appeal. In support of the overvaluation argument, the appellant submitted information on four Class 2-03 sales comparables with varying degrees of similarities to the subject. The appellant did not report the exact proximity of the suggested comparables to the subject but disclosed that they had the same neighborhood code as the subject. The comparables were described as single-family dwellings of

either masonry or frame and masonry construction. They ranged in age from 59 to 65 years and in size from 1,215 to 1,515 square feet of building area. They sold from January 2018 to October 2019 for prices ranging from \$176.91 to \$237.62 per square foot of building area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant also presented evidence on four equity comparables in support of the assessment inequity argument. The appellant did not report the exact proximity of the suggested comparables to the subject but disclosed that they had the same neighborhood code as the subject. The improvements ranged in improvement assessment from \$16.27 to \$16.93 per square foot of living area.

The appellant provided a 2019 board of review decision that showed the total assessment for PIN 10-15-216-009-0000 to be \$16,171 and the total assessment for PIN 10-15-216-010-0000 to be \$16,172 for a total for both PINs of \$32,343. The subject property has a total improvement assessment of \$25,424 or \$20.47 per square foot of living area. The subject's total assessment reflects a market value of \$323,430 or \$260.41 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of one of the subject's two parcels of \$16,172.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables which also contained sales data. They are improved with a one-story, single-family dwelling of masonry construction and were located either in the same subarea or within a ¼ mile radius of the subject. The improvements ranged: in size from 1,265 to 1,288 square feet of living area; in age from 61 to 64 years of age; and in assessment from \$20.22 to \$21.00 per square foot. The comparables sold between December 2017 to August 2019 for prices ranging from \$261.92 to \$276.60 per square foot of living area, land included.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's sales comparables #2 and #3 and the board of review's comparables #1 and #3. These comparables sold for prices ranging from \$188.53 to \$272.37 per square foot of building area, land included. In comparison the subject's assessment reflects a market value of \$260.41 per square foot of building area is within the range of the best comparables 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. 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 is not justified.

The taxpayer also 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 best evidence of assessment equity to be the appellant's comparables #2, #3 and #4 and the board of review's comparable #1 and #3. These comparables had improvement assessments ranging from \$16.27 to \$21.00 per square foot of building area. In comparison the subject's improvement assessment of \$20.47 per square foot of building area is within the range of the best comparables 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. 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 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: March 26, 2024



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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