



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

APPELLANT: Azam Khan  
DOCKET NO.: 20-47367.001-R-1 through 20-47367.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Azam Khan, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-47367.001-R-1	10-26-313-031-0000	3,720	31,962	\$35,682
20-47367.002-R-1	10-26-313-048-0000	5,580	31,962	\$37,542

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 2020 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 Property Index Numbers (PINs): PIN 10-26-313-031-0000 and PIN 10-26-313-048-0000 with a single residential improvement. The residential improvement is an owner-occupied, 13-year-old, two-story single-family residence of masonry construction, containing 5,267 square feet of living area. The dwelling includes a full finished basement with a formal recreation room, central air conditioning, two fireplaces, and a two-car garage. The property is situated on a 3,720-square-foot site located in Lincolnwood, within Niles Township, Cook County. The subject is classified as Class 2-09 pursuant to the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is inequitably assessed and submits this claim as the basis of the appeal. In support of this argument, the appellant provided information on four comparable equity properties that exhibit varying degrees of similarity to the subject. The appellant reported that the selected comparable properties are located within the same

neighborhood code as the subject but did not provide the proximity of the comparable properties to the subject. The comparable properties are described as single-family dwellings of masonry construction. They range in age from 12 to 70 years old and in size from 5,007 to 6,265 square feet of living area. The improvement assessments for the comparable properties range from \$11.04 to \$11.58 per square foot of living area. Based on this evidence, the appellant requests that the subject's total assessment be reduced to \$68,962.

The appellant submitted a 2020 board of review decision that showed the total assessment for PIN 18-33-205-017-0000 to be \$35,682 and the total assessment for PIN 10-26-313-048-0000 to be \$37,542.

The Board of Review submitted its "Board of Review Notes on Appeal," disclosing that the prorated assessment for the parcel identified by PIN ending in -031 is \$35,682. The subject property has a prorated improvement assessment of \$31,962, reflecting a rate of \$6.07 per square foot of living area. However, based on the evidence submitted by the appellant, the subject property has a total assessment of \$73,224 and an improvement assessment of \$63,924, or \$12.14 per square foot of living area.

In support of its position regarding the correctness of the assessment, the Board of Review submitted data for four equity comparable properties. These comparable properties share the same neighborhood code as the subject property; however, the Board of Review did not disclose their proximity to the subject. Each comparable is improved with a two-story, single-family dwelling of masonry construction. The improvement assessments for the comparable properties range from \$12.21 to \$14.54 per square foot of living area. The Board of Review contends that these comparable properties demonstrate that the subject property's assessment is equitable and falls within the range established by similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's current assessment.

This matter was scheduled for hearing. Prior to the scheduled hearing date, the parties jointly submitted a written request to waive the hearing and to have the matter decided based upon the evidence previously submitted. The administrative law judge granted the parties' request.

### **Conclusion of Law**

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant must establish inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Such evidence must include documentation of assessments for the tax year at issue for no fewer than three comparable properties demonstrating similarity, proximity, and the absence of significant distinguishing characteristics. See 86 Ill. Admin. Code §1910.65(b).

After reviewing the evidence, the Board finds that the appellant has not met the burden of establishing assessment inequity by clear and convincing evidence. Accordingly, a reduction in the subject property's assessment is not warranted.

The Board determines that the prorated assessment information submitted by the Board of Review does not constitute reliable evidence of the subject's assessment for the lien year at issue. Because prorated valuations reflect only a partial assessment, they do not provide sufficient context for an equity analysis of the subject's full assessment. However, the appellant did not rebut or otherwise challenge the use of the Board of Review's comparable properties on this basis or provide a reason why those comparable properties should be excluded from consideration.

Notwithstanding the limitations of the prorated assessment data, the comparable properties submitted by both parties provide sufficient information for the Board to evaluate whether the subject's 2020 assessment is fair and equitable. The Board therefore relies on all submitted comparable properties in reaching its conclusion.

In its analysis, the Board gives greater weight to comparable properties that are ordinarily more proximate to the subject and more similar in size, age, design, and features. In this case, neither party provided proximity information for their comparable properties. Although the comparable properties may still be considered, the absence of location details limits the Board's ability to determine whether they are subject to similar market influences. Consequently, the Board relies more heavily on other characteristics—such as construction type, size, age, and design—when evaluating comparability.

After reviewing the comparable properties submitted by both parties, the Board finds that the most persuasive evidence consists of comparable properties #2 and #4 submitted by the Board of Review and comparable properties #1 and #4 submitted by the appellant. These properties are similar to the subject in size, age, and design and reflect improvement assessments ranging from \$11.04 to \$14.54 per square foot of living area. The subject improvement assessment of \$12.14 per square foot of living area falls within the range established by these comparable properties.

Based on the foregoing, and after considering all evidence submitted, the Board concludes that the subject's 2020 assessment is fair and equitable. The appellant has not demonstrated inequity by clear and convincing evidence. Therefore, the Board finds no basis to modify the current assessment, and the subject's 2020 assessment is hereby confirmed.

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:

May 19, 2026



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

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

Azam Khan, by attorney:

George N. Reveliotis

Reveliotis Law, P.C.

1030 Higgins Road

Suite 101

Park Ridge, IL 60068

COUNTY

Cook County Board of Review

Docket No: 20-47367.001-R-1 through 20-47367.002-R-1

County Building, Room 601

118 North Clark Street

Chicago, IL 60602