



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

APPELLANT: Mark Feyman  
DOCKET NO.: 20-47374.001-R-1 through 20-47374.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Feyman, 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>
20-47374.001-R-1	10-16-430-001-0000	2,880	15,221	\$18,101
20-47374.002-R-1	10-16-430-002-0000	2,880	22,831	\$25,711

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 10-16-430-001-0000 and PIN 10-16-430-002-0000 with a single residential improvement. The residential improvement is a 68-year-old, two-story, multi-family dwelling of masonry construction, containing 3,968 square feet of living area. The dwelling includes four living units, a full unfinished basement and four full bathrooms. The property is situated on a 7,200-square-foot site located in Skokie, within Niles Township, Cook County. The subject is classified as Class 2-11 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 class 2-11 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 multi-family dwellings of masonry construction. They range in age from 46 to 69 years and in size from 3,776 to 4,961 square feet of living area. The improvement assessments for the comparable properties range from \$8.10 to \$8.99 per square foot of living area. Based on this evidence, the appellant requests that the subject's total assessment be reduced to \$40,361.

The appellant submitted a 2020 board of review decision that showed the total assessment for PIN 10-16-430-001-0000 to be \$18,101 and the total assessment for PIN 10-16-430-002-0000 to be \$25,711.

The Board of Review submitted its "Board of Review Notes on Appeal," disclosing that the prorated total assessment for the PIN ending in -001 is \$18,101. The subject property has a prorated improvement assessment of \$15,221, or \$3.84 per square foot of living area. The evidence submitted by the appellant shows that the total assessment for both PINs was \$43,812, with an improvement assessment of 38,052 or \$9.59 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 class 2-11 equity comparable properties. These comparables share the same neighborhood code as the subject property and are located within a ¼ mile radius of the subject. Each comparable is improved with a two-story, multi-family dwelling of masonry construction. The improvement assessments for the comparables range from \$9.70 to \$10.35 per square foot of living area.

The Board of Review contends that these comparables 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 the inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include documentation of assessments for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b).

After reviewing the evidence submitted, the Board finds that the appellant has not met this burden. Accordingly, a reduction in the subject property's assessment is not warranted.

The Board further finds that the prorated assessment information supplied by the board of review does not provide a complete representation of the subject's assessment for the lien year in question. Because prorated assessment data reflects only a partial valuation of the property, it lacks the context necessary to evaluate the subject's annualized assessment for purposes of an equity analysis.

However, the comparable properties submitted by the Board of Review, together with the evidence provided by the appellant, provide sufficient information for the Board to determine whether the subject's 2020 assessment is fair and equitable. Accordingly, the Board relies on the suggested comparables submitted by both parties, in reaching its conclusion.

In its analysis, the Board gives greater weight to comparable properties that are ordinarily more proximate in location and more similar in size, age, design, and features to the subject. However, the appellant did not provide the proximity of its proposed comparables to the subject property, significantly limiting the evidentiary value of the submission and preventing the Board from determining whether these properties occupy similar market contexts.

The Board determines that the most persuasive evidence of assessment equity consists of comparable properties #1 through #4 submitted by the board of review, together with comparable property #4 submitted by the appellant. These comparable properties are similar to the subject in size, age, design, and location, and they reflect improvement assessments ranging from \$8.66 to \$10.35 per square foot of living area. The subject improvement assessment of \$9.59 per square foot of living area falls within the range established by the most reliable comparable properties in the record.

Based on the foregoing, and after considering all evidence submitted by both parties, the Board concludes that the subject's 2020 assessment is fair and equitable. The appellant has not demonstrated inequity by clear and convincing evidence or that the subject property is inequitably assessed when compared to similarly situated properties. Therefore, the Board finds no basis to disturb 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

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Cook County Board of Review

Docket No: 20-47374.001-R-1 through 20-47374.002-R-1

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