



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

APPELLANT: Emir Djurovic  
DOCKET NO.: 20-47377.001-R-1 through 20-47377.002-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>
20-47377.001-R-1	10-15-216-009-0000	3,459	11,256	\$14,715
20-47377.002-R-1	10-15-216-010-0000	3,460	11,256	\$14,716

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 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 appellant reports that the property is owner-occupied. The site contains 8,388 square feet of land located in Skokie, within Niles Township, Cook County. The subject is classified as Class 2-03 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation and assessment inequity. In support of the overvaluation claim, the appellant submitted four Class 2-03 sales comparable properties with varying degrees of similarity to the subject. Although exact proximities were not provided, all comparable

properties share the subject's neighborhood code. The comparable properties consist of single-family dwellings of masonry or frame-and-masonry construction, ranging in age from 64 to 67 years and in size from 1,139 to 1,273 square feet of living area. These properties sold between July 2018 and November 2019 for prices ranging from \$188.53 to \$209.40 per square foot of building area, including land. Based on this evidence, the appellant requests a reduction in the subject's assessment.

The appellant also submitted four comparable equity properties with varying degrees of similarity to the subject in support of the assessment inequity argument. Although precise proximities were not disclosed, all comparable properties share the subject's neighborhood code. Improvement assessments for these properties range from \$14.48 to \$16.80 per square foot of living area.

The appellant additionally submitted a 2020 Board of Review decision indicating that the total assessment for PIN 10-15-216-009-0000 was \$14,715 and the total assessment for PIN 10-15-216-010-0000 was \$14,716, resulting in a combined assessment of \$29,431 for both parcels. The subject property has a total improvement assessment of \$25,424, or \$18.13 per square foot of living area. Applying the 10 percent assessment level required under the Cook County Real Property Assessment Classification Ordinance, the subject's assessment reflects a market value of \$294,310, or \$236.96 per square foot of living area, including land.

The Board of Review submitted its "Board of Review Notes on Appeal," disclosing the total prorated assessment for one of the subject's two parcels as \$14,715.

In support of the correctness of the assessment, the Board of Review submitted data for three equity comparable properties, each of which also included sales information. Each comparable is improved with a one-story, single-family dwelling of either masonry or frame-and-masonry construction. One comparable is located within a one-quarter-mile radius of the subject property. The Board of Review did not report the exact proximity of the remaining two comparable properties. Only two comparable properties share the subject's neighborhood code.

The improvements range in size from 1,080 to 1,274 square feet of living area, in age from 61 to 64 years, and in improvement assessments from \$20.22 to \$21.00 per square foot. The comparable properties sold between December 2017 and August 2019 for prices ranging from \$261.92 to \$276.60 per square foot of living area, including land.

### **Conclusion of Law**

The appellant contends overvaluation and assessment inequity as the basis for the appeal.

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, the Board finds that the appellant has not met this burden. Accordingly, a reduction in the subject property assessment based on inequity is not warranted.

As a preliminary matter the Board notes 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 data reflects only a partial valuation, 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 those provided by the appellant, offer sufficient information for the Board to determine whether the subject's 2020 assessment is fair and equitable. Accordingly, the Board relies on the comparable properties 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. The appellant did not provide the proximity of its proposed equity comparable properties, significantly limiting their evidentiary value and preventing the Board from determining whether those properties occupy similar market contexts.

The Board determines that the most persuasive evidence of assessment equity consists of comparable properties #1 and #2 submitted by the Board of Review, together with comparable properties #2 and #3 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 \$15.26 to \$19.97 per square foot of living area. The subject improvement assessment of \$18.13 per square foot falls within this range.

After careful consideration of the evidence, the Board finds that the appellant has not met the required burden of proof. Accordingly, a reduction in the subject's assessment based on inequity is not warranted.

The taxpayer also asserts that the assessed valuation of the subject property does not accurately reflect its market value. When market value is the basis of the appeal, the taxpayer must prove the value by a preponderance of the evidence. See 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds that the appellant has not met this burden of proof, and a reduction on this basis is not warranted.

The parties submitted sales data for seven Class 2-03 comparable sales. The Board assigns greater weight to those comparable properties that are more proximate and more similar in size, age, and physical characteristics to the subject.

The Board notes that the appellant failed to disclose the proximity of its comparable properties as required on the residential appeal form. Although these comparable properties are not excluded from consideration, the absence of proximity information materially limits the Board's ability to determine whether the properties reflect similar market conditions. Proximity is a critical factor in establishing comparability, as properties located farther away may be influenced by different neighborhood characteristics, market trends, or economic conditions. The Board also notes that the Board of Review did not provide the exact proximities of two of its comparable properties.

The Board finds that the most persuasive evidence of the subject's market value consists of the appellants' Comparable Nos. 2 and 4, and the Board of Review's Comparable Nos. 1 and 2. These properties are one-story, Class 2-03 single-family residences with amenities and living area square footage similar to the subject. All are located within the same neighborhood code as the subject.

These comparable properties sold between May 2020 and October 2021 for prices ranging from \$188.53 to \$237.39 per square foot of living area, including land. The subject's current assessment reflects an implied market value of \$294,310, or \$236.96 per square foot, which falls within this range.

Based on the totality of the evidence in the record, and after considering appropriate adjustments for differences between the subject property and the most comparable sales, the Board concludes that the appellant has not established, by a preponderance of the evidence, that the subject property is overvalued. Therefore, no reduction in the assessment is warranted.

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

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: June 16, 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

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