FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Imad Nijmeh
DOCKET NO.: 22-21663.001-R-1
PARCEL NO.: 12-11-403-039-0000

The parties of record before the Property Tax Appeal Board are Imad Nijmeh, the appellant, by George N. Reveliotis, attorney-at-law 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:

LAND:	$13,356
IMPR.:	$55,422
TOTAL:	$68,778

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 2022 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 a two-story dwelling of wood exterior construction containing 2,554 square feet of living area. The dwelling is approximately 8 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car garage. The property has a 10,274 square foot site located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables composed of class 2-78 properties that are improved with two-story dwellings of stucco or masonry exterior construction that range in size from 2,736 to 3,490 square feet of living area. The homes range in age from 7 to 24 years old. Each comparable has a full basement with two having finished area, central air conditioning, and a 2-car or 2.5-car garage. Eight of the comparables have one or two fireplaces. Each comparable has 2 or 3 full bathrooms, and eight comparables have an additional 1 or 2 half bathrooms. These properties have the same assessment neighborhood code as the subject and are located from .01 to .44 of a mile from the subject. The comparables have improvement assessments that range for $43,555 to $58,641 or from $14.31 to $19.67 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $41,398.

The board of review submitted its "Board of Review Notes on Appeal" and information on four equity comparables. The subject property has a total assessment of $68,778 and an improvement assessment of $55,422 or $21.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-03, class 2-04, and class 2-78 properties improved with one-story or two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,570 to 4,231 square feet of living area. The homes range in age from 3 to 65 years old. Each property has a full basement with finished area, central air conditioning, and a 2-car or 2.5-car garage. The comparables have 2½, 3½ or 5½ bathrooms. Two comparables each have one fireplace. Two comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from $39,046 to $89,818 or from $20.50 to $24.87 per square foot of living area.

The board of review asserted that the equity comparables are very close to the subject in age, construction, building square footage, and proximity. The board of review contends the building assessed value per square foot for the comparables average of $22.05 is higher than the subject, which supports the 2022 assessed value as equitable. The board of review also stated there were few matching comparables in the subject's area and the search was expanded.

Conclusion of Law

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

The parties submitted information on fourteen equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #3 through #9 due to differences from the subject dwelling in size and age. The Board gives less weight to board of review comparable #2 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparables #3 and #4 due to differences from the subject in style, each being improved with a one-story dwelling, as well as the fact comparable #3 is approximately 57 years older than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparable #1. These two properties are improved with dwellings that are larger than the subject with 2,736 and 2,752 square feet of living area, respectively. The dwellings are 7 and 3 years old, respectively, with each property having a finished basement, unlike the subject, indicating downward adjustments may be appropriate to make them more equivalent to the subject for this difference. Appellant’s comparable #2 has a larger garage than the subject suggesting a downward adjustment for this difference may be necessary. Conversely, board of review comparable #2 has no fireplace, inferior to the subject, indicating an upward adjustment to the comparable for this difference would be appropriate. These two comparables have improvement assessments of $50,589 and $56,417 or $18.49 and $20.50 per square foot of living area, respectively. The subject's improvement assessment of $55,422 or $21.70 per square foot of living area is bracketed by the total improvement assessments of these two properties but is above each comparable on a per square foot of living area basis. Considering economies of scale, the fact that the subject has a higher improvement assessment on a per square foot basis is justified given the subject home’s smaller size relative to these properties. Based on this record, with only two of the fourteen comparables submitted by the parties being relatively similar to the subject dwelling, 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: __________ __________

C E R T I F I C A T I O N

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: September 16, 2025

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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