



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

APPELLANT: Urroj Jafri  
DOCKET NO.: 22-22877.001-R-1  
PARCEL NO.: 06-28-106-089-0000

The parties of record before the Property Tax Appeal Board are Urroj Jafri, the appellant, 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:

**LAND:** \$4,998  
**IMPR.:** \$23,000  
**TOTAL:** \$27,998

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 townhouse dwelling of frame exterior construction with 2,171 square feet of living area. The dwelling is approximately 19 years old. Features include a full basement with finished area, central air conditioning, 2½ bathrooms, a fireplace, and a two-car garage. The property has a 2,949 square foot site and is located in Streamwood, Hanover Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same neighborhood code as the subject and within .2 of a mile from the subject. The parcels range in size from 2,368 to 2,575 square feet of land area which have been improved with class 2-95 two-story townhomes

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<sup>1</sup> Class 2-95 is defined as "Individually owned townhome or row house up to 62 years of age."

of frame exterior construction. The homes are each 17 years old and each contains 2,171 square feet of living area. Each comparable has a full basement, where comparable #4 has finished area. The townhomes feature central air conditioning, 2½ bathrooms, a fireplace, and a two-car garage. The comparables sold from May 2019 to October 2020 for prices ranging from \$244,001 to \$272,000 or from \$112.39 to \$125.29 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$25,838, which would reflect a market value of \$258,380 or \$119.01 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property.

The board of review submitted its "Board of Review Notes on Appeal." The appellant supplied a copy of the final decision disclosing the total assessment for the subject of \$27,998. The subject's assessment reflects a market value of \$279,980 or \$128.96 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on eighteen (18) properties as part of five grid analyses.<sup>2</sup> The comparables are each located in the subject's neighborhood code and the same block, subarea or ¼ of a mile from the subject. The comparables have sites ranging in size from 2,210 to 3,278 square feet of land area which are improved with class 2-95 two-story townhomes of frame exterior construction. The townhomes are from 17 or 19 years old, and each contains 2,171 square feet of living area. Features include a full basement, five of which have finished area. Each townhome has central air conditioning, 2 bathrooms and 1 or 2 half-baths, a fireplace, and a two-car garage. The comparables sold from May 2020 to November 2022 for prices ranging from \$280,501 to \$343,000 or from \$129.20 to \$157.99 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 parties submitted a total of twenty-two (22) comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 along with board of review comparables #2, #5 through #9, #11, and #13 through #18, each of which reportedly have unfinished basements, inferior to the subject's finished basement.

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<sup>2</sup> For ease of reference, the Board has renumbered grid pages 2 through 5 as board of review comparables #5 through #18.

The Board finds the best evidence of market value to be appellant's comparable sale #4 along with board of review comparable sales #1, #3, #4, #10 and #12, which are each similar to the subject in location, classification, design, foundation type, finished basement, bathroom count, and several features. These best comparables necessitate adjustments for their differences in parcel sizes and/or age when compared to the subject. Board of review comparable #4 is identical in age, design, exterior construction, bathroom count and features when compared to the subject. These six best comparables sold from July 2020 to November 2022 for prices ranging from \$244,001 to \$328,000 or from \$112.39 to \$151.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$279,980 or \$128.96 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, and is particularly well supported by nearly identical board of review comparable #4 that sold in November 2022 for \$322,000 or \$148.32 per square foot of living area, including land.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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.

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Chairman

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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: \_\_\_\_\_

July 15, 2025

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Clerk of the Property Tax Appeal Board

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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