



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

APPELLANT: Emin Tuluze  
DOCKET NO.: 22-23145.001-R-1  
PARCEL NO.: 01-23-307-007-0000

The parties of record before the Property Tax Appeal Board are Emin Tuluze, 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 **A Reduction** 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:** \$22,374  
**IMPR.:** \$51,026  
**TOTAL:** \$73,400

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 is improved with a two-story dwelling of frame and masonry exterior construction that contains 4,892 square feet of living area. The dwelling is approximately 34 years old. Features of the property include a partial unfinished basement, central air conditioning, three fireplaces, three full bathrooms, three half bathrooms, and a 3.5-car garage. The property has a 55,935 square foot site located in South Barrington, Barrington Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity regarding the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on five comparable sales composed of class 2-08 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,380

to 4,998 square feet of living area. The comparables range in age from 27 to 37 years old. Each comparable has a full or partial basement with three having finished area, central air conditioning, one or two fireplaces, two to four full bathrooms, one or two half bathrooms, and a 1.5-car, 3-car or 3.5-car garage. These properties have sites ranging in size from 43,782 to 77,297 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .07 to 2.9 miles from the subject property. Comparables #4 and #5 are located on the same street as the subject property. The sales occurred from April 2020 to December 2021 for prices ranging from \$595,000 to \$762,750 or from \$125.21 to \$153.22 per square foot of living area, including land.

With respect to the assessment equity argument the appellant submitted information on five comparables composed of class 2-08 properties improved with two-story dwellings of masonry or wood and masonry exterior construction that range in size from 4,157 to 4,998 square feet of living area. The dwellings range in age from 33 to 38 years old. Each property has a full basement with four having finished area, central air conditioning, one to three fireplaces, two to four full bathrooms, one or two half bathrooms, and a 3-car or a 3.5-car garage. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$46,239 to \$54,975 or from \$9.70 to \$11.12 per square foot of living area.

On the petition the appellant requested the subject's total assessment be reduced to \$68,228; in a brief/narrative statement the appellant requested the subject's total assessment be reduced to \$67,502; and in the uniformity analysis the appellant requested the subject's total assessment be reduced to \$74,028.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,000. The subject's assessment reflects a market value of \$820,000 or \$167.62 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%. The subject has an improvement assessment of \$59,626 or \$12.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables composed of class 2-08 properties improved with two-story dwellings of masonry exterior construction that range in size from 3,915 to 4,964 square feet of living area. The homes ranging in age from 26 to 35 years old. Each property has a full unfinished basement, central air conditioning, one to three fireplaces, three full bathrooms, one or two half bathrooms, and a 3-car or a 3.5-car garage. The comparables have sites ranging in size from 58,640 to 105,681 square feet of land area. The comparables have the same assessment neighborhood code as the subject property with comparables #1 and #2 further described as being located approximately ¼ of a mile from the subject. Comparables #1 and #4 are reported to have sold in April 2022 and December 2019, respectively, each for a price of \$1. Comparable #3 sold in August 2021 for a price of \$1,050,000 or \$231.28 per square foot of living area, including land. The comparables have improvement assessments ranging from \$59,000 to \$66,000 or from \$12.37 to \$15.07 per square foot of living area.

### **Conclusion of Law**

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gives little weight to board of review comparables #1 and #4 that each sold for \$1 which indicates these were not arm's length transactions or the \$1 purchase prices are not indicative of fair cash value. The Board gives little weight to board of review comparable #3 as the purchase price of \$1,050,000 or \$231.28 per square foot of living area, including land, is an outlier relative to the five remaining comparable sales in this record. The Board finds the best evidence of market value to be the appellant's comparable sales that have varying degrees of similarity to the subject in age, size and features. These comparables sold for prices ranging from \$595,000 to \$762,750 or from \$125.21 to \$153.22 per square foot of living area, including land. Appellant's comparables #4 and #5 are most similar to the subject in location and sold in December 2020 and July 2020 for prices of \$762,750 and \$660,000 or for \$153.22 and \$132.05 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$820,000 or \$167.62 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified to reflect a fair cash value of \$150.00 per square foot of living area, including land, or \$734,000, rounded, resulting in a total assessment of \$73,400 and an improvement assessment of \$51,026 or \$10.43 per square foot of living area.

The appellant also asserted assessment inequity as an alternative 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). After considering the reduction to the subject's assessment based on the market value finding, the Board finds a further reduction in the subject's assessment is not warranted.

The Board finds the equity comparables submitted by the parties have improvement assessments ranging from \$46,239 to \$66,000 or from \$9.70 to \$15.07 per square foot of living area. The subject's revised improvement assessment based on the market value finding herein is \$51,026 or \$10.43 per square foot of living area, which is within this range. Based on this record the Board finds a further reduction in the subject's assessment based on inequity 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

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 17, 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

AGENCY

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