



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

APPELLANT: Iren Zan  
DOCKET NO.: 22-47710.001-R-1  
PARCEL NO.: 10-22-319-037-0000

The parties of record before the Property Tax Appeal Board are Iren Zan, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. in Chicago, 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:** \$7,035  
**IMPR.:** \$45,945  
**TOTAL:** \$52,980

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 multi-family dwelling of masonry exterior construction that contains 3,339 square feet of building area. The building is approximately 73 years old. Features of the property include a full basement and four bathrooms.<sup>1</sup> The property has a 5,412 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity regarding the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant completed Section

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<sup>1</sup> The appellant indicated the subject has a full basement with a recreation room while the board of review indicated the subject has a full unfinished basement. Neither party provided additional documentation to support their respective description of the basement.

IV – Recent Sale Data of the appeal disclosing the subject property was purchased in January 2022 for a price of \$200,000. The appellant identified the seller as Trust Number 8027 and indicated the parties to the transaction were not related. The appellant further indicated the property was sold through a realtor and was advertised for sale in Multiple Listing Service (MLS). To document the transaction the appellant submitted a copy of the settlement statement dated January 25, 2022, and disclosing a purchase price of \$200,000. The settlement statement did not disclose the payment of any realtor fees or commissions. The appellant's counsel contends the sale had the elements of an arm's length transaction.

In support of the assessment equity argument the appellant submitted information on five equity comparables composed of class 2-11 properties improved with two-story multi-family buildings of frame, masonry or frame and masonry exterior construction that range in size from 3,169 to 3,661 square feet of building area. The buildings range in age from 70 to 132 years old. Each property has a full basement with a recreation room, and 2, 3 or 4 bathrooms. One comparable has central air conditioning and one comparable has a 1-car garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$30,915 to \$42,726 or from \$9.76 to \$11.67 per square foot of living area.

Based on this record the appellant requested the subject's total assessment be reduced to \$20,000.

The board of review submitted its "Board of Review Notes on Appeal." The subject property has a total assessment of \$52,980 reflecting a market value of \$529,800 or \$158.67 per square foot of building area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The subject property has an improvement assessment of \$45,945 or \$13.76 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables composed of class 2-11 properties improved with two-story buildings of masonry exterior construction that have either 2,654 or 3,339 square feet of building area. The buildings range in age from 67 to 73 years old. Each property has a full basement with one having finished area. The comparables have 2 full and 2 half bathrooms or 4 bathrooms and one comparable has a 2-car garage. The comparables have sites ranging in size from 5,108 to 7,205 square foot of land area. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. The comparables have improvement assessments that range from \$36,634 to \$58,860 or from \$13.80 to \$17.63 per square foot of building area. Comparables #1 and #2 sold in May 2022 and March 2022 for prices of \$665,000 and \$647,900 or for \$199.16 and \$194.04 per square foot of living area, including land, respectively.

The board of review commented that the subject's recent sale was "NAL" (not arm's length (??)) and noted that no commissions were paid, and the property was not listed with the MLS.

### **Conclusion of Law**

The appellant argued in part overvaluation as the basis of the appeal. 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 on this basis.

The appellant provided evidence that the subject property was purchased in January 2022 for a price of \$200,000. The appellant argued the sale had the elements of an arm's length transaction. Conversely, the board of review contends the sale was not arm's length as there were no commissions were paid, and the property was not listed with the MLS. The appellant did not respond in rebuttal to the board of review assertion about the non-arm's length nature of the transaction. The Board finds the settlement statement provided by the appellant did not disclose the payment of any real estate commissions or fees which support's the board of review argument that the property was not listed with the MLS. Additionally, the appellant did not submit a copy of any listing of the subject property to support the argument the property was exposed to the open market and to rebut the board of review argument about the non-arm's length nature of the transaction. The board of review's submission included two sales that were similar to the subject in location, age, size and features that sold in March and May 2022 for prices of \$647,900 and \$665,000 or \$194.04 and \$199.16 per square foot of building area, including land, respectively. These sales cast doubt on the arm's length nature of the subject's transaction and further indicate the sale of the subject was not indicative of fair cash value. The subject's total assessment reflects a market value of \$529,800 or \$158.67 per square foot of building area, land included, which is below the purchase prices of the two sales presented by board of review. Based on this record, the Board finds the subject property is not overvalued and a reduction in the subject's assessment based on a market value argument is not warranted on the record.

The appellant contends assessment inequity as an alternative 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 on this basis.

The record contains nine equity comparables submitted by the parties that have the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject building in age. The Board gives less weight to appellant's comparables #3, #4 and #5 as well as board of review comparable #3 due to differences from the subject in building size. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4 that are identical to the subject in size, each with 3,339 square feet of building area, and similar to the subject in age being either 71 or 73 years old. The comparables have similar features as the subject property and are located in the same block or ¼ of a mile from the subject. These three comparables have improvement assessments that range from \$49,805 to \$58,860 or from \$14.92 to \$17.63 per square foot of building area. The subject's improvement

assessment of \$45,945 or \$13.76 per square foot of building area falls below the range established by the best comparables in this record. Based on this record 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 on this basis.

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: \_\_\_\_\_

October 21, 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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