



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

APPELLANT:     Mohammd Imran Sheika  
DOCKET NO.:    22-47943.001-R-1 through 22-47943.002-R-1  
PARCEL NO.:     See Below

The parties of record before the Property Tax Appeal Board are Mohammd Imran Sheika, the appellant, by Dora Cornelio, attorney-at-law 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-47943.001-R-1	10-22-216-037-0000	4,050	18,899	\$22,949
22-47943.002-R-1	10-22-216-038-0000	5,007	10,176	\$15,183

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 composed of two adjacent parcels with a combined land area of 6,079 square feet that is improved with a one-story dwelling of masonry exterior construction containing 1,175 square feet of living area. The dwelling is approximately 69 years old. Features of the home include a full basement, 1½ bathrooms, and a 2-car garage.<sup>1</sup> The property is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 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 five equity

---

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

comparables composed of class 2-03 properties that are improved with one-story dwellings of masonry exterior construction that range in size from 1,092 to 1,290 square feet of living area. The homes range in age from 63 to 72 years old. Each comparable has a full basement with a recreation room, and one bathroom. Four comparables have central air conditioning, and four comparables have a 1-car, 1.5-car or a 2-car garage. These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$15,000 to \$18,960 or from \$12.83 to \$15.66 per square foot of living area. The appellant requested the subject's improvement be reduced to \$16,767.

The appellant submitted a copy of the final decision issued by the board of review disclosing the parcels under appeal have a total combined assessment of \$38,132. The appellant indicated the subject property has a combined improvement assessment of \$29,075 or \$24.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,040 to 1,274 square feet of living area. The homes range in age from 67 to 84 years old. Each property has a full basement with three having finished area, 1 or 1½ bathrooms, and a 2-car or 2.5-car garage. Three comparables have central air conditioning and two comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$27,736 to \$32,019 or from \$25.12 to \$26.67 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

### **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 provided information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to board of review comparable #2 due to differences from the subject dwelling in style. The remaining comparables submitted by the parties are similar to the subject in size and age containing from 1,040 to 1,290 square feet of living area and ranging in age from 63 to 81 years old. The comparables have varying degrees of similarity to the subject in features requiring adjustments to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$15,000 to \$31,454 or from \$12.83 to \$26.67 per square foot of living area. Based on the property index number (PINs) the Board finds board of

review comparables #1, #3, and #4 are more similar to the subject in location than are the appellant's comparables. These three comparables have improvement assessments ranging from \$27,736 to \$31,454 or from \$25.12 to \$26.67 per square foot of living area. The subject's improvement assessment of \$29,075 or \$24.74 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the comparables most similar to the subject in location. 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.

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: \_\_\_\_\_

November 25, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Mohammd Imran Sheika, by attorney:  
Dora Cornelio  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602