



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

APPELLANT: Emin Tuluce
DOCKET NO.: 22-49929.001-R-1
PARCEL NO.: 03-24-403-002-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Emin Tuluce, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$8,379
IMPR.: \$25,621
TOTAL: \$34,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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 1,609 square feet, multi-level structure of frame-and-masonry construction situated on a 9,310 square feet lot in Mount Prospect, Wheeling Township, Cook County. The 54-year-old home, a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance, included 2.5 bathrooms, a partial basement, air conditioning, and a two-car garage.

The appellant contends the subject assessment overvalues the subject property based on recent sales of comparable properties. To demonstrate the \$34,000 assessment exaggerates the subject's market value, the appellant presented four sales of frame-and-masonry buildings within 1.5 miles of the subject. The appellant's selected sales occurred between January 2021 and September 2022 for \$160,000 to \$385,000, or \$120.66 to \$195.53 per square foot. The sold units contained air

conditioning, a partial basement, two- or 2.5-car garage, and 1.5 to 2.5 bathrooms. The 51- to 59-year-old improvements had between 1,326 and 1,969 square feet in living area.

The county board of review responded in its “Notes on Appeal” that the subject was correctly assessed at \$34,000. The subject’s assessment reflects a market value of \$340,000 when applying the 10% Cook County Real Estate Classification Ordinance assessment level for class two properties. In defense of the assessment, the board of review submitted four sales of multi-level properties within a quarter mile of the subject. The board of review’s selections were all 54-year-old buildings with a partial basement, two to 2.5 bathrooms, and a 1.5- to two-car garage. The properties had 1,643 to 1,761 square feet in improvement size and were sold for \$370,000 to \$550,000, or for between \$225.20 and \$312.32 per square foot.

Conclusion of Law

The appellant contends the board of review’s 2022 assessment of the subject overvalues the property. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant failed to satisfy this burden of proof.

In this record, board of review sales #3 and #4 and appellant sale #2 best approximate market value for the subject because the involved improvements compared favorably to the subject. Board of review sales #3 and #4 involved buildings that were nearly identical to the subject, except that they had marginally more living square footage and, in the case of board of review #3’s improvement, a slightly smaller garage. By contrast, appellant sale #2 was of a property that had less living space than the subject and one fewer half bathroom. Based on these proximal sales of comparably valued improvements, PTAB finds the market valued the subject between \$171.97 and \$225.20 per square foot. Because the implied value based on the subject’s 2022 assessment is \$340,000, or \$211.31 per square foot, is within range of the subject’s approximated value, the appellant did not prove the subject assessment exaggerated the unit’s 2022 market value by a preponderance of the evidence and an assessment reduction is accordingly not merited.

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:

March 17, 2026



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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