



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

APPELLANT: Barina Rayes
DOCKET NO.: 22-50030.001-R-1
PARCEL NO.: 10-15-202-045-0000

The parties of record before the Property Tax Appeal Board are Barina Rayes, 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: \$9,391
IMPR.: \$30,494
TOTAL: \$39,885

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 multi-level dwelling of masonry exterior construction with 1,450 square feet of living area. The dwelling is approximately 59 years old. Features of the dwelling include a partial basement with finished area and central air conditioning.¹ The property has a 7,826 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant reported conflicting data regarding whether the subject has a fireplace and a garage. The Board finds the best description of the subject is found in Section III – Description of Property of the appeal petition, where the appellant reported the subject does not have a fireplace nor does it have a garage, which is also what the board of review reported in its grid analysis.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables that have the same property classification code and assessment neighborhood code as the subject. The comparables are located from .2 of a mile to 1.3 miles from the subject property and have sites that range in size from 5,750 to 8,118 square feet of land area. The comparables are improved with multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,399 to 1,746 square feet of living area. The dwellings are from 60 to 66 years old. Each comparable has a partial basement with finished area, central air conditioning and a fireplace. Two comparables each have a one-car garage. The properties sold from January 2021 to October 2022 for prices ranging from \$280,000 to \$360,000 or from \$174.69 to \$247.93 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$28,353, reflecting a market value of \$283,530 or \$195.54 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the Cook County Board of Review decision for the 2022 tax year disclosing the final total assessment for the subject of \$39,885. The subject's assessment reflects a market value of \$398,850 or \$275.07 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 four comparable properties that have the same property classification code and assessment neighborhood code as the subject. The comparables are located approximately ¼ of a mile from the subject property and have sites that range in size from 3,936 to 8,028 square feet of land area. The comparables are improved with multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,322 to 1,373 square feet of living area. The dwellings are from 55 to 65 years old. The comparables each have a partial basement with finished area and central air conditioning. Comparable #4 has a fireplace. Two comparables each have a two-car garage. The properties sold from December 2021 to September 2022 for prices ranging from \$375,000 to \$491,000 or from \$280.27 to \$357.61 per square foot of living area, land included. 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 record contains eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4 due to their larger dwelling size, when compared to the subject or their distant location from the subject being more than one mile away.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with the four comparables submitted by the board of review, which sold proximate in time to the lien date at issue and are overall more similar to the subject in location, dwelling size, design and age. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in site size and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these six comparables sold from January 2021 to September 2022 for prices ranging from \$320,000 to \$491,000 or from \$206.45 to \$357.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$398,850 or \$275.07 per square foot of living area, including land, which falls within the range established by the best comparables in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this record, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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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