FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Zaim Comor
DOCKET NO.: 22-52024.001-R-1 through 22-52024.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Zaim Comor, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-52024.001-R-1	10-22-312-029-0000	4,758	25,758	$30,516
22-52024.002-R-1	10-22-312-030-0000	4,758	25,757	$30,515

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 two parcel property is improved with a two-story multi-family apartment building of masonry exterior construction with 3,901 square feet of gross building area which is approximately 70 years old. Features include a full unfinished basement, and four full bathrooms. The property has a 3,660 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 as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood code, three of which are on the same street as the subject and within .2 of a mile from the subject. The comparable parcels range in size from 3,660 to 5,412 square feet of land area and are each improved with a class 2-11 two-story multi-family apartment building of masonry exterior construction ranging in size from 3,672 to 4,140 square feet of gross building area. The comparables are from 73 to 96 years old. Each comparable has a full basement and 4 full bathrooms. Three comparables each have a two-car garage. The comparables sold from December 2020 to January 2022 for prices ranging from $200,000 to $575,000 or from $51.16 to $141.61 per square foot of gross building area, including land.

Based on this evidence, the appellant requested a reduced total assessment of $44,448 which would reflect a market value of $444,480 or $113.94 per square foot of gross building area, including land.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total combined assessment for the subject of $61,031. The subject's assessment reflects a market value of $610,310 or $156.45 per square foot of gross building 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 sales located in the same neighborhood code as the subject and either the same block or ¼ of a mile from the subject. The parcels range in size from 4,305 to 5,535 square feet of land area and are each improved with a class 2-11 two-story or three-story multi-family apartment building of masonry exterior construction. The buildings range in age from 61 to 98 years old and range in size from 3,339 to 4,404 square feet of gross building area. Each comparable has a full basement, 3 or 4 full bathrooms and one comparable has 2 half-baths. Comparable #1 has central air conditioning and three comparables have 2-car or 2.5-car garages. The comparables sold from April 2020 to July 2021 for prices ranging from $630,000 to $640,000 or from $143.73 to $191.67 per square foot of gross building area, including land.

Based on the foregoing 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 parties submitted a total of eight suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant’s comparables #1, #3 and #4 as well as board of review comparables #2 and #3, which range in age from 91 to 98 years old and are each much older than the 70 year old subject apartment building.

The Board finds the best evidence of market value to be appellant's comparable sale #2 along with board of review comparable sales #1 and #4, which are relatively similar to the subject in age being 63 and 73 years old. After considering adjustments to the comparables for differences in age, building size and/or deducting for superior features such as a garage, the Board finds the best comparable sales in the record sold from April 2020 to January 2022 for prices ranging from $200,000 to $640,000 or from $51.16 to $191.67 per square foot of gross building area, including land. The subject's assessment reflects a market value of $610,310 or $156.45 per square foot of gross building area, including land, which is within the range established by the best comparable sales in this record.

In conclusion, based on this evidence and after a thorough analysis of the market value data in the record, the Board finds 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:

C E R T I F I C A T I O N

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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