



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

APPELLANT: Jason Amrani
DOCKET NO.: 23-53008.001-R-1
PARCEL NO.: 10-15-425-052-0000

The parties of record before the Property Tax Appeal Board are Jason Amrani, the appellant(s); 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: \$9,126
IMPR.: \$66,046
TOTAL: \$75,172

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 2023 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 consists of a two-story single-family dwelling of frame and masonry construction with 3,803 square feet of living area. The dwelling is one year old. Features of the home include a full basement with a formal recreation room, central air conditioning, a fireplace, and a two-car garage. The property's site is 7,605 square feet, and it is located in Niles Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four sale comparables. These sale comparables sold

between March 2021 and September 2022 for \$625,000 to \$651,000, or \$157.35 to \$177.50 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$58,831.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$75,172. The subject property has an improvement assessment of \$66,047, or \$17.37 per square foot of living area. The subject's assessment reflects a market value of \$751,720, or \$197.67 per square foot of living area, including land, when applying the 2023 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, and three sale comparables. The sale comparables sold from July 2021 to August 2023 for \$1,000,000 to \$1,485,000, or \$270.36 to \$313.49 per square foot of living area, including land.

In rebuttal, the appellant argued that the board of review's equity comparables were not similar to the subject regarding location. In support, the appellant submitted a map identifying the board of review and appellant's comparables. The appellant reaffirmed request for a reduction in the subject's total assessed value.

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 proven 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 Board finds the best evidence of market value to be appellant's sale comparables #1 and #2, and the board of review sale comparables #1 and #2. These sale comparables sold for prices ranging from \$157.35 to \$270.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$197.67 per square foot of living area, including land, which is within the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

The taxpayer 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 proven 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 that a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1, #2, #5 and #8, and board of review equity comparables #1 and #2. These equity comparables had improvement assessments ranging from \$12.53 to \$18.12 per square foot of living area. The subject's improvement assessment of \$17.37 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment is not warranted.

The subject property consists of a two-story, single-family dwelling of masonry construction with 2,815 square feet of living area. Features of the dwelling include two and one-half baths, a full unfinished basement, and a two-car garage. The dwelling was constructed in 1937. The property has a 9,000 square foot site and is located in Evanston Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables. The appellant requested the subject's total assessment be reduced to \$70,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,815. The subject has a total improvement assessment of \$59,565 or \$21.16 per square foot of living area. In support of the assessment, the board of review submitted four equity comparables.

In rebuttal, the appellant resubmitted their six equity comparables.

Conclusion of Law

The taxpayer 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 Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4 and the board of review's comparables #1 and #2. These comparables are similar in age, construction, amenities, and location. These comparables had improvement assessments that ranged from \$17.02 to \$24.34 per square foot of living area. The subject's improvement assessment of \$21.16 per square foot of living area falls within 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.

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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