FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Shazia Zaheer
DOCKET NO.: 23-53048.001-R-1
PARCEL NO.: 10-15-128-055-0000

The parties of record before the Property Tax Appeal Board are Shazia Zaheer, the appellant, by George N. Reveliotis, attorney-at-law 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:	$5,760
IMPR.:	$33,167
TOTAL:	$38,927

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 property is improved with a multi-level dwelling of masonry exterior construction containing 1,482 square feet of living area. The dwelling is approximately 56 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, two fireplaces and two bathrooms. The property has a 4,800 square foot site located in Skokie, Niles Township, Cook County. The subject is a class 2-34 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 six equity comparables composed of class 2-34 properties improved with split-level dwellings of masonry or frame and masonry exterior construction that range in size from 1,270 to 1,573 square feet of living area. The homes are 56 to 66 years old. Each property has a partial basement with finished area, central air conditioning, one or two fireplaces and 1½, 2 or 2½ bathrooms. Three of the comparables have a 1-car garage. The comparables have the same neighborhood code as the subject and are located from .01 to .1 of a mile from the subject property. The comparables have improvement assessments ranging from $24,634 to $30,740 or from $17.97 to $21.51 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $29,877.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $38,927. The subject property has an improvement assessment of $33,167 or $22.38 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-34 properties improved with multi-level dwellings of masonry exterior construction that range in size from 1,272 to 1,400 square feet of living area. The homes are 62 or 66 years old. Each comparable has a partial basement with a formal recreation room, central air conditioning and 1½, 2 or 2½ bathrooms. Two comparables have one fireplace and two comparables each have a 2-car garage. The comparables have the same neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. These properties have improvement assessments ranging from $28,817 to $33,882 or from $22.40 to $25.49 per square foot of living area.

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 submitted information on ten 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 appellant's comparable #3 due to differences from the subject in dwelling size and the fact the property has a garage, unlike the subject property. The Board gives less weight to board of review comparable #2 due to differences from the subject in dwelling size. The Board gives less weight to appellant's comparables #2 and #5 and board of review comparables #1 and #4 as each property has a garage, unlike the subject property. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #4 and #6 as well as board of review comparable #3 that range in size from 1,371 to 1,415 square feet of living area and are from 61 to 66 years old. None of these four comparables has a garage, like the subject property. Each of these four comparables has one or two fewer fireplaces than the subject and would require an upward adjustment to make them more equivalent to the subject for this difference. Appellant's comparable #4 has ½ less bathroom than the subject necessitating an upward adjustment. Conversely, appellant's comparables #1 and #6 each have an additional ½ bathroom that the subject does not have necessitating downward adjustments. These four comparables have improvement assessments that range from $24,634 to $31,354 or from $17.97

to $22.40 per square foot of living area. The subject's improvement assessment of $33,167 or $22.38 per square foot of living area falls above the total improvement assessments but within the range on a per square foot of living area basis as established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett,* 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering the appropriate adjustments to the best comparables, 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:

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: July 21, 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

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