FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Zehija Kalamperovic
DOCKET NO.: 23-53052.001-R-1
PARCEL NO.: 10-22-318-021-0000

The parties of record before the Property Tax Appeal Board are Zehija Kalamperovic, 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:	$4,797
IMPR.:	$32,385
TOTAL:	$37,182

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 two-story multi-family building of masonry exterior construction that contains 2,172 square feet of building area. The building is approximately 64 years old. Features of the property include an unfinished full basement, central air conditioning, one fireplace, two bathrooms and a 2-car garage. The property has a 3,690 square foot site located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-11 apartment building 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 composed of class 2-11 properties improved with two-story or three-story or higher multi-family buildings of masonry exterior construction that range in size from 2,460 to 4,191 square feet of building area and are 67 to 95 years old. Each comparable has a full basement with one having finished area, one or two fireplaces, two or three bathrooms, and a 2-car or 3-car garage. The comparables have sites with either 3,690 or 5,490 square feet of land area. The comparable have the same neighborhood code as the subject and are located from .01 to .06 of a mile from the subject property. The sales occurred from October 2021 to March 2022 for prices ranging from $412,000 to $595,000 or from $134.81 to $167.94 per square foot of building area, land included. The appellant requested the subject's total assessment be reduced to $33,223.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $37,182. The subject's assessment reflects a market value of $371,820 or $171.19 per square foot of 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 consisting of class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction that range in size from 2,172 to 2,460 square feet of building area and are 65 to 68 years old. Each property has a full basement with three comparables having formal recreation rooms, 2 or 2½ bathrooms and a 2-car or 3-car garage. One comparable has central air conditioning. These properties have sites ranging from 3,690 to 5,490 square feet of land area. The comparables have the same neighborhood code as the subject property and are located ¼ of a mile from the subject. The sales occurred from October 2021 to December 2023 for prices ranging from $412,000 to $540,000 or from $167.48 to $220.86 per square foot of building area, land included. Board of review comparable #4 is the same property as appellant's comparable #2.

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 Board finds the best evidence of market value to be appellant's comparable sale #2 and the comparables sales submitted by the board of review, which includes the common sale submitted by the parties. These properties are similar to the subject in style, age, size and most features. These comparables sold from October 2021 to December 2023 for prices ranging from $412,000 to $540,000 or from $167.48 to $220.86 per square foot of building area, including land. The comparable most like the subject in building size and land area is board of review comparable #1 that sold in December 2023 for a price of $430,000 or $197.97 per square feet of building area, including land. The subject's assessment reflects a market value of $371,820 or $171.19 per square foot of building area, including land, which is below the range of the total purchase prices but within the range on a prices per square foot of building area as established by the best comparable sales in this record and is well supported by the comparable most similar to the subject in size and land area. Less weight is given to the appellant's comparables #1, #3 and #4 due to differences from the subject in style, size and age. Based on this evidence the Board finds the assessment of the subject property is reflective of the property’s fair cash value 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

AGENCY

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