



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

APPELLANT: Minh Quach
DOCKET NO.: 23-53057.001-R-1
PARCEL NO.: 10-21-202-023-0000

The parties of record before the Property Tax Appeal Board are Minh Quach, 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: \$6,500
IMPR.: \$48,500
TOTAL: \$55,000

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 consists of a 5,000 square foot site improved with a three-story multi-family building of masonry exterior construction containing 4,510 square feet of building area. The building is approximately 33 years old. Features of the property include a slab foundation, central air conditioning, one fireplace, two bathrooms and a 2-car garage. The property is in Skokie, Niles Township, Cook County. The subject is a class 2-11 apartment building 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 seven equity comparables composed of class 2-11 properties improved with three-story or higher multi-family buildings of masonry exterior construction that range in size from 4,683 to 5,391 square feet of building area. The buildings are from 47 to 51 years old. Each property has a slab foundation,

central air conditioning, one fireplace, and a two-car garage. The comparables have 2, 3, or 5 full bathrooms and three comparables have an additional 1, 2 or 3 half bathrooms. These properties have the same neighborhood code as the subject and are located within .05 of a mile from the subject. The comparables have improvement assessments ranging from \$47,988 to \$55,739 or from \$10.04 to \$10.41 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$46,318.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,000. The subject property has an improvement assessment of \$48,500 or \$10.75 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties improved with three-story multi-family buildings of masonry exterior construction that have either 4,510 or 4,578 square feet of building area. The comparables are from 30 to 33 years old. Each property has a slab foundation, central air conditioning, and a 2-car garage. The comparables have two or three full bathrooms and comparable #1 has an additional two half bathrooms. These properties have the same neighborhood code as the subject and are located in the same block as the subject property. The comparables have improvement assessments of \$48,500 and \$51,000 or \$10.75 and \$11.14 per square foot of building 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 Board finds the best evidence of assessment equity to be the board of review comparables that are most like the subject building in size, age and features. The board of review comparables have improvement assessments of \$48,500 and \$51,000 or \$10.75 and \$11.14 per square foot of building area. The subject's improvement assessment of \$48,500 or \$10.75 per square foot of building area is equivalent to three of the comparables provided by the board of review and below one of the comparables provided by the board of review demonstrating the subject is being equitably assessed. The Board gives less weight to the comparables provided by the appellant owing to differences from the subject in age and/or size. 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: _____

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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