



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

APPELLANT: Mani Kavattu
DOCKET NO.: 23-53208.001-R-1
PARCEL NO.: 10-23-135-032-0000

The parties of record before the Property Tax Appeal Board are Mani Kavattu, 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: \$7,472
IMPR.: \$28,527
TOTAL: \$35,999

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 5,535 square foot site improved with a one-story dwelling of masonry exterior construction containing 1,373 square feet of living area. The dwelling is approximately 68 years old. Features of the property include an unfinished full basement, central air conditioning, one fireplace, one bathroom and a 2-car garage.¹ The property is in Skokie, Niles Township, Cook County. The subject is a class 2-03 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 seven equity

¹ The appellant submitted a copy of the Cook County Assessor's Office property characteristics for the subject property that supports the appellant's description of the subject property.

comparables consisting of class 2-03 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,026 to 1,611 square feet of living area. The dwellings are 65 to 72 years old. Six comparables have a full basement with four having finished area, and one comparable has an unfinished partial basement. Each comparable has central air conditioning, one or two fireplaces, and 1, 1½, 2 or 2½ bathrooms. Five comparables have a 1-car or 2-car garage. The comparables have the same assessment neighborhood code as the subject property and are located within .09 of a mile from the subject property. The comparables have improvement assessments ranging from \$16,708 to \$28,409 or from \$15.43 to \$18.58 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$23,725.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,999. The subject property has an improvement assessment of \$28,527 or \$20.78 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 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,140 to 1,304 square feet of living area and are 64 or 68 years old. Each comparable has a full basement with three being finished with formal recreation rooms, central air conditioning, and a 2-car or 2.5-car garage. The comparables also have 1, 1½ or 2 bathrooms. These properties have the same neighborhood code as the subject property and are in the same block as the subject. The comparables have improvement assessments ranging from \$25,424 to \$29,527 or from \$22.07 to \$22.64 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 Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 and the board of review comparables that are most like the subject property in size and features. These comparables range in size from 1,140 to 1,361 square feet of living area and have improvement assessments that range from \$22,675 to \$29,527 or from \$17.66 to \$22.64 per square foot of living area. The subject's improvement assessment of \$28,527 or \$20.78 per square foot of living area falls within the range established by the best comparables in this record demonstrating the subject is being equitably assessed.

The Board gives less weight to board of review comparable #2 due to differences from the subject in size and the fact to property has no garage. The Board gives less weight to appellant's comparable #5 and #6 due to differences from the subject in dwelling size. The Board gives less weight to appellant's comparable #7 owing to the fact the property has no garage, which is a feature of the subject property.

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 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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