FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joel Maningat
DOCKET NO.: 23-53260.001-R-1
PARCEL NO.: 10-27-101-013-0000

The parties of record before the Property Tax Appeal Board are Joel Maningat, 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:	$5,811
IMPR.:	$26,694
TOTAL:	$32,505

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 4,305 square foot site improved with a one-story dwelling of masonry exterior construction that contains 1,215 square feet of living area. The dwelling is approximately 95 years old. Features of the property include an unfinished full basement, one fireplace, one bathroom and a 1.5-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 five equity

[1] The appellant submitted a copy of the Cook County Assessor's Office property characteristics for the subject property and the comparables that supports the appellant's descriptions of these properties. This evidence included copies of photographs of the subject dwelling and the appellant's comparables.

comparables composed of class 2-03 properties improved one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,281 to 1,381 square feet of living area. The dwellings are from 67 to 71 years old. Each comparable has a full basement with one having finished area and one or two fireplaces. Each comparable has one full bathroom and two comparables have an additional one or two half bathrooms. Four comparables have central air conditioning and four comparables have a 1-car or 2-car garage. These properties have the same neighborhood code as the subject property and are located from .14 to .18 of a mile from the subject property. The comparables have improvement assessments ranging from $24,518 to $26,999 or from $19.02 to $20.48 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $23,923.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $32,505. The subject property has an improvement assessment of $26,694 or $21.97 per square foot of living area. In support of its contention of the correct assessment the board of review completed the comparable assessment equity grid analysis using four properties, however, comparable #2 is the subject property. Comparables #1, #3 and #4 are composed of class 2-03 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,160 to 1,510 square feet of living area and are 93 or 96 years old. Each property has a full basement with two being finished with formal recreation rooms, a 1-car or 2-car garage and 1, 1 ½ or 2 bathrooms. One comparable has central air conditioning and one fireplace. The comparables have the same assessment neighborhood code as the subject property and are in the same block or ¼ of a mile from the subject. The board of review evidence included copies of photographs depicting the subject dwelling and the comparable dwellings as being very similar in physical attributes. These properties have improvement assessments ranging from $27,188 to $34,018 or from $22.49 to $23.44 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 the board of review comparables that are most like the subject in age. These three comparables range in size from 1,160 to 1,510 square feet of living area and are 93 or 96 years old. Copies of photographs of the subject and the comparables depict similar homes. These comparables have varying degrees of similarity to the subject that would require adjustments to make them more equivalent to the subject property. Board of review comparables #1 and #4 are larger than the subject dwelling and would require downward adjustments to make them more equivalent to the subject in size. Board of review comparables #1 and #4 have ½ or 1 more bathroom than the subject necessitating downward adjustments for these differences. Board of review comparable #4 has central air conditioning, unlike the subject property, requiring a downward adjustment for this dissimilarity. Conversely, board of review comparables #1 and #3 have no fireplaces, unlike the subject, and smaller garages than the subject that would require upward adjustments for these differences. These three comparables have improvement assessments ranging from $27,188 to $34,018 or from $22.49 to $23.44 per square foot of living area. Board of review comparable #3 is most similar to the subject in age, size and features with an improvement assessment of $27,188 or $23.44 per square foot of living area. The subject's improvement assessment of $26,694 or $21.97 per square foot of living area falls below the range established by the best comparables in this record and is well supported by the comparable that is most like the subject in age, size and features. The Board gives less weight to the appellant’s comparables due to differences from the subject in age. Additionally, copies of photographs of the appellant’s comparables depict homes that are not as similar to the subject in physical characteristics as are the board of review comparables. 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:

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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