



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

APPELLANT: Mustafa Quad
DOCKET NO.: 23-53780.001-R-1
PARCEL NO.: 24-05-230-049-0000

The parties of record before the Property Tax Appeal Board are Mustafa Quad, the appellant, by attorney George N. Reveliotis, 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 **A Reduction** 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: \$5,098
IMPR.: \$32,950
TOTAL: \$38,048

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 2-story dwelling of frame and masonry exterior construction with 2,624 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a 3-car garage. The property has a 7,031 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted information on three comparables sales that have the same assessment neighborhood code and property classification code as the subject property. The comparables have sites that range in size from 5,695 to 7,680 square feet of land area. The comparables are class 2-78 properties that are improved with 2-story dwellings of frame and masonry exterior

construction ranging in size from 2,661 to 3,718 square feet of living area. The dwellings range in age from 7 to 34 years old. The comparables each have a full basement with two having finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The properties sold from February 2021 to August 2023 for prices ranging from \$400,000 to \$450,000 or from \$121.03 to \$157.84 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$36,628, which would reflect a total market value of \$366,280 or \$139.59 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,621. The subject's assessment reflects a market value of \$426,210 or \$162.43 per square foot of living 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 equity comparables which are unresponsive to the appellant's overvaluation argument and will not be considered in this appeal.

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). Based on the market value evidence in this record, a reduction in the subject's assessment is warranted.

The record consists of three comparables sales submitted by the appellant to support their position before the Board. The comparables have varying degrees of similarity to the subject in age, dwelling size, and other features. Nevertheless, the Board gives less weight to the appellant's comparable #1 which is a considerably newer home than the subject as well as selling in February 2021, less proximate to the subject's January 1, 2023 assessment date at issue than the other comparables in this record. The Board also gives less weight to the appellant's comparable #3 which is a considerably newer and larger dwelling than the subject. Therefore, the Board finds the best and only credible evidence of market value in this record to be the appellant's comparable sale #2. This comparable sold proximate to the subject's lien date under appeal and is most similar to the subject in lot size, age, dwelling size, and features. Comparable #2 sold in June 2023 for a price of \$400,000 or \$139.91 per square foot of living area, land included. The subject's assessment reflects a market value of \$426,210 or \$162.43 per square foot of gross building area, land included, which falls above the best comparable sale in this record and appears to be excessive. Based on the market value evidence in this record, the Board finds a reduction in the subject's assessment based on overvaluation is 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:

March 17, 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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