



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

APPELLANT: Eli Akiva  
DOCKET NO.: 16-20773.001-R-1  
PARCEL NO.: 05-31-323-041-0000

The parties of record before the Property Tax Appeal Board are Eli Akiva, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. in Chicago; 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:** \$12,142  
**IMPR.:** \$94,747  
**TOTAL:** \$106,889

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 2016 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 two-story dwelling of masonry construction. The dwelling is approximately seven years old and has 4,032 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 12,782 square-foot site and is located in Glenview, New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry construction. The dwellings are from 13 to 59 years old and contain from 3,933 to 4,134 square feet of living area. The comparables have full or partial basements, with one having finished area. The comparables have central air

conditioning and one or two fireplaces. Four comparables have 2-car garages. The comparables have improvement assessments that range from \$79,294 to \$87,280 or from \$20.12 to \$21.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$83,865 or \$20.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$106,889 was disclosed. The subject property has an improvement assessment of \$94,747 or \$23.50 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties that have the same classification code as the subject. None of the comparables have the same neighborhood code as the subject, and their parcel index numbers indicate they are not located near the subject property. The comparables are improved with two-story dwellings of frame or masonry construction. The dwellings are from seven to ten years old and contain from 3,827 to 4,329 square feet of living area. The comparables have full finished basements, central air conditioning, and one or two fireplaces. Three of the comparables have garages, either 2-car or 3½-car. The comparable properties have improvement assessments that range from \$112,973 to \$141,332 or from \$29.14 to \$34.71 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 parties presented assessment data on a total of nine suggested comparables. Although the board of review comparables are very similar to the subject property in many characteristics, they are not located the same neighborhood as the subject property. As a result, the board of review comparables received less weight in the Board's analysis. The appellant's comparables #1 through #3 are significantly older than the subject and also received less weight. The Board finds the best evidence of assessment equity to be the appellant's comparables #4 and #5. The Board finds these comparables are very similar to the subject in location, story height, masonry construction, age, living area and features. The appellant's comparables #4 and #5 have improvement assessments of \$87,242 and \$87,280 or \$21.38 and \$21.80 per square foot of living area, respectively. Although the subject's improvement assessment of \$94,747 or \$23.50 per square foot of living area falls above the improvement assessments of the best comparables in this record, the Board finds this assessment to be justified. The Board considered adjustments and differences in the comparables when compared to the subject. The appellant's comparables #4 and #5 have full unfinished basements, while the subject had a full finished basement. The superior attribute of a finished basement helps to explain why the subject has a higher improvement assessment than the two best comparables in the record. Consequently, the Board finds the appellant was not able to 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.

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Chairman





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Member

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Member





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Member

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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: August 20, 2019



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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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