



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

APPELLANT: Leo Birov  
DOCKET NO.: 16-21093.001-R-1  
PARCEL NO.: 05-17-305-007-0000

The parties of record before the Property Tax Appeal Board are Leo Birov, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **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:** \$23,946  
**IMPR.:** \$27,182  
**TOTAL:** \$51,128

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**

As of the assessment date at issue, the subject property is improved with a 2-story stucco dwelling. The home is 95 years old and contains 2,693 square feet of living area. Features include a full unfinished basement, a fireplace and a 2-car garage. The site contains 12,280 square feet of land area and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument the appellant disclosed the subject dwelling was demolished in May 2016. The appellant submitted a demolition permit issued by Cook County for the subject's address effective May 5, 2016 through June 5, 2016. The appellant submitted in evidence a building permit issued by the village of Winnetka on April 28, 2016 and effective through July 28, 2017

for a new single-family residence at the subject's address. The appellant submitted undated photographic evidence of the subject dwelling post-demolition. And finally, the appellant submitted in evidence a signed, notarized affidavit swearing the property was not suited for occupancy since its purchase, was completely demolished in May of 2016, and (the new dwelling) is still under construction as of June 5, 2016. The appellant's attorney submitted a brief requesting the 2016 total assessment be reduced to \$51,128.

In the brief, the appellant's attorney accepted the subject's total assessment of \$106,317 as of the subject's assessment date of January 1, 2016, prior to the board of review action. The appellant's attorney deducted the subject's land assessment of \$23,946 to obtain the subject's improvement assessment of \$82,371. An occupancy factor of 33% was applied to adjust the improvement assessment for the four months prior to demolition, resulting in a partial improvement assessment of \$27,182. Combined with the land assessment, the subject's suggested assessment for 2016 is \$51,128. The appellant did not provide any evidence related to the new construction on the subject parcel, nor did the appellant disclose any information on the sale of the subject. Based on this evidence the appellant requested the subject's 2016 total assessment be reduced to \$51,128.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as of January 1, 2016 of \$106,317. The board of review disclosed in the grid analysis that the subject sold on February 1, 2016 for \$1,375,000. The board of review transmitted to the county assessor its final action on December 5, 2016 lowering the total assessment to \$58,267. The subject's assessment reflects a market value of \$582,670 using the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on three comparables. They are described as 2-story, Class 2-78 dwellings ranging in age from 1 to 7 years old and ranging in size from 3,546 to 3,646 square feet of living area. They have the same neighborhood code as the subject. The features have varying degrees of similarity as compared to the subject. Two of the comparables sold in January 2014 and June 2015 for \$535,000 and \$1,734,000 or for \$150.87 and \$481.67 per square foot of living area including land. The board of review did not disclose any information regarding the new construction on the subject parcel. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment based on overvaluation is warranted.

The Board finds the appellant purchased the subject as a "tear-down" in February 2016 for \$1,375,000. The appellant submitted evidence that the subject was unoccupied from the time of

purchase until its demolition in May 2016. The Board accepts the appellant's argument that the improvement be assessed for 33% of the year and the land be assessed for 100% of the year. No weight is given to the board of review comparables as they are unresponsive to the appellant's argument regarding demolition of the subject. Based on this record the Board finds the appellant proved by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: May 21, 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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