



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

APPELLANT: Boris Berns  
DOCKET NO.: 17-42205.001-R-1 through 17-42205.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Boris Berns, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-42205.001-R-1	04-25-303-013-0000	6,255	57,813	\$64,068
17-42205.002-R-1	04-25-303-014-0000	6,136	57,813	\$63,949

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 2017 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 two parcels improved with a two-story dwelling of masonry exterior construction with 4,456 square feet of living area. The dwelling is 13 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a three-car garage. The two parcels contain a total of 13,768 square feet of land area. The property is located in Glenview, Northfield 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables that have the same neighborhood code as the subject. The comparables are improved with class 2-08 dwellings of masonry or frame and masonry exterior construction that range in size from

4,089 to 4,593 square feet of living area and range in age from 7 to 16 years old. Each comparable has a full basement, with one having finished area, central air conditioning, one to three fireplaces, and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$97,482 to \$107,961 or from \$22.75 to \$23.84 per square foot of living area.

The appellant also submitted a copy of the decision of the board of review for both parcels under appeal. Combining the assessments for the two parcels under appeal, the subject has a total assessment of \$128,017. The subject has a total improvement assessment of \$115,626 or \$25.95 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$104,042 or \$23.35 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" providing assessment information on only one parcel under appeal. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same neighborhood code and classification code as the subject. Comparable #2 was submitted by the appellant as comparable #3. The comparables are improved with two-story dwellings of masonry exterior construction that range in size from 4,089 to 4,687 square feet of living area and range in age from 9 to 13 years old. The comparables each have a full basement with two having finished area, central air conditioning, two or three fireplaces and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$97,482 to \$120,553 or from \$23.84 to \$27.22 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 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. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables for the Board's consideration which includes one comparable common to both parties. These comparables have varying degrees of similarity to the subject in location, dwelling size, age, and features. They have improvement assessments ranging from \$97,482 to \$120,553 or from \$22.75 to \$27.22 per square foot of living area. The subject has an improvement assessment of \$115,626 or \$25.95 per square foot of living area, which falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and therefore, 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:

April 20, 2021



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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