



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

APPELLANT: Boris Gipsh
DOCKET NO.: 19-33208.001-R-1
PARCEL NO.: 04-32-200-035-0000

The parties of record before the Property Tax Appeal Board are Boris Gipsh, the appellant; 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: \$9,886
IMPR.: \$48,000
TOTAL: \$57,886

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 2019 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 frame and masonry construction with 3,353 square feet of living area. The dwelling is 36 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,414 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with regard to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables that were located "within walking distance" from the subject and within the same neighborhood code as the subject property. The comparables were two-story dwellings of frame, masonry or frame and masonry construction that ranged in size from 3,376 to 3,690 square feet of living area. The homes ranged in age from 34 to 40 years old and featured full

basements, one of which was finished, a fireplace and a two-car garage. Five of the comparables had central air conditioning. The comparables had improvement assessments ranging from \$40,397 to \$50,040 or from \$11.39 to \$13.93 per square foot of living area.

The appellant's submission included a letter disclosing the subject is located "right next" to railroad tracks and that standard practice is to reduce such a property's value by 10%. The appellant included a map revealing the proximate location of the subject and the appellant's comparables in relation to the railroad tracks. The appellant also contended that a reduction should be made to the subject's assessment due to the subject having a Senior Freeze exemption.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$53,755.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,382. The subject property has an improvement assessment of \$50,496 or \$15.06 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that were located on the same block and within the same neighborhood code as the subject property. The comparables were two-story dwellings of frame and masonry construction that ranged in size from 2,529 to 2,835 square feet of living area. The homes were 36 or 40 years old and featured full unfinished basements, central air conditioning, a fireplace and a two-car garage. The comparables had improvement assessments ranging from \$44,408 to \$45,141 or from \$15.92 to \$17.67 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the appellant's contention that the subject should receive a 10% reduction due to its location "right next" to railroad tracks, the Board finds the appellant failed to show that properties located "right next" to railroad tracks are inequitably assessed by clear and convincing evidence. Furthermore, the appellant's map revealing the proximate location of the subject and the appellant's comparables in relation to the railroad tracks depicts only comparable #5 as being located in close proximity to railroad tracks, like the subject.

As to the appellant's contention that a reduction should be made to the subject's assessment due to the subject having a Senior Freeze exemption, the Board finds it should be given little weight.

Section 1910.10 of the rules of the Property Tax Appeal Board states in relevant part:

- f) The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the **exemption** of real property from taxation.

(86 Ill. Admin. Code, §1910.10) (Emphasis added)

The parties submitted a total of ten comparable properties for the Board's consideration. The Board gave less weight to the board of review's comparables due to their considerably smaller sizes, when compared to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables, which had improvement assessments that ranged from \$40,397 to \$50,040 or from \$11.39 to \$13.93 per square foot of living area. The subject's improvement assessment of \$50,496 or \$15.06 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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:

February 16, 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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