



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

APPELLANT: Aleksandr Reyderman
DOCKET NO.: 19-33209.001-R-1
PARCEL NO.: 04-07-409-031-0000

The parties of record before the Property Tax Appeal Board are Aleksandr Reyderman, 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 ***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: \$14,400
IMPR.: \$47,662
TOTAL: \$62,062

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 exterior construction with 3,255 square feet of living area. The dwelling is 34 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 12,000 square foot site and is located in Northbrook, 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 respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located in the same neighborhood code as the subject. The comparables are improved with similar class 2-78 dwellings of frame and masonry exterior construction ranging in size from 2,789 to 3,436 square feet of living area. The dwellings range in age from 34 to 40 years old. Each comparable has a full basement with two having finished area, central air

conditioning, a fireplace and a two-car or a three-car garage. The comparables have improvement assessments that range from \$37,797 to \$45,453 or from \$12.43 to \$13.55 per square foot of living area.

In further support of the inequity argument, the appellant provided a list of 54 properties, six of which were described in the appellant's grid analysis. The comparables are located from .09 of a mile to 1.53 miles from the subject property. The appellant described the comparables as having building areas that range in size from 2,776 to 3,755 square feet. The appellant provided no descriptive information of the comparables with respect to their design, age or features. The appellant reported the comparables have building assessments that range from \$34,551 to \$54,886 with equity ratios ranging from \$9.69 to \$14.62.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$42,390 or \$13.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,062. The subject property has an improvement assessment of \$47,662 or \$14.64 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 located within the same block and the same neighborhood code as the subject. The comparables are improved with class 2-78, two-story dwellings of frame and masonry exterior construction ranging in size from 3,158 to 3,396 square feet of living area. The dwellings range in age from 33 to 40 years old. Each comparable features a full or partial unfinished basement, central air conditioning, one or two fireplaces and a two-car or a three and one-half-car garage. The comparables have improvement assessments ranging from \$47,914 to \$59,150 or from \$14.94 to \$17.78 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 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 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 appellant submitted a grid analysis of six equity comparables and a list containing limited descriptive information on 48 additional comparables, while the board of review submitted four equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3 and #6 shown in the grid analysis, along with board of review comparable #4 which differ from the subject in dwelling size, basement finish or garage size. Little weight was given the 48 additional comparables contained in the list submitted by the appellant as this evidence contained no descriptive information about the dwellings to allow the

Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. Additionally, 21 of the appellant's comparables differ from the subject in dwelling size and 16 of the appellant's comparables were located more than one mile away from the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #4 and #5, along with board of review comparables #1, #2 and #3. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments that range from \$42,219 to \$50,742 or from \$13.23 to \$15.17 per square foot of living area. The subject's improvement assessment of \$47,662 or \$14.64 per square foot of living area is within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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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