



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

APPELLANT: Alexander Kipershtein  
DOCKET NO.: 19-33421.001-R-1  
PARCEL NO.: 04-22-303-032-0000

The parties of record before the Property Tax Appeal Board are Alexander Kipershtein, 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:** \$3,140  
**IMPR.:** \$48,887  
**TOTAL:** \$52,027

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 townhome of frame exterior construction containing 1,994 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property is situated on a 2,617-square foot lot and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-95 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<sup>1</sup> located within the same neighborhood code as assigned by the local assessor to the subject property. The properties are improved with similar class 2-95 two-story townhomes of

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<sup>1</sup> The appellant's grid contains data on four comparable properties. However, the appellant's evidence submission also includes an "Assessment Analysis Report" containing equity data on two additional properties.

frame exterior construction each containing 2,324 square feet of living area. The dwellings are each approximately 19 years old and feature a full unfinished basement, central air-conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments ranging from \$47,642 to \$50,418 or from \$20.50 to \$21.69 per square foot of living area. The appellant also submitted a memorandum arguing that he has identified 150 comparable properties in the subject's neighborhood but chose six which are located in close proximity to the subject. Additionally, appellant argued that out of the aforementioned 150 properties, 101 have "lower assessments" than the subject property; of the six chosen equity comparables, each is larger in living area and has a lower improvement assessment on a per square foot basis; and the average equity ratio for the six chosen equity comparables was lower on a per square foot basis than the subject property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$42,554 or \$21.34 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 \$52,027. The subject property has an improvement assessment of \$48,887 or \$24.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four assessment equity comparables located within the same neighborhood code as the subject property. The properties are improved with similar class 2-95 two-story townhomes of frame exterior construction each containing 1,830 square feet of living area. The dwellings were each approximately 19 years old and feature a full basement with one having finished area. The homes each feature central air-conditioning, a fireplace, and a 2-car garage. The properties have improvement assessments ranging from \$52,080 to \$52,145 or either \$28.46 or \$28.49 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 regarding the improvement 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 no reduction in the subject's improvement assessment is warranted.

The parties submitted a total of ten assessment equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables based on their larger dwelling sizes when compared to the subject. The Board also gave less weight to the board of review comparable #4 based on its dissimilar finished basement relative to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, and #3. These three comparables are most similar to the subject in terms of location, design, age, construction, dwelling size, and most features. These three most similar comparables have improvement assessments ranging from \$52,080 to \$52,086 or \$28.46 per square foot of living area. The subject's improvement assessment of \$48,887 or \$24.52 per square foot of living area falls below the range established by the most similar comparables in this record both on an overall improvement assessment and on a per square foot basis.

As to the appellant's argument that the average equity ratio of 150 neighborhood properties is lower than the subject's improvement assessment, 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. Lastly, with respect the appellant's six comparables having larger dwelling sizes and lower improvement assessments on a per square foot basis, an accepted real estate principle of economies of scale dictates that when all other factors are similar, as the size of a property increases, the per unit value decreases, and in contrast, as size of property decreases, the per unit value increases. Thus, the subject being smaller than the six equity comparables identified by the appellant, it would be expected pursuant to the principle of economies of scale to have a higher per-square foot improvement assessment.

Based on the evidence in this record, and after considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment 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.



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:

August 24, 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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