



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

APPELLANT: Max Stolyarov  
DOCKET NO.: 19-33928.001-R-1  
PARCEL NO.: 04-07-409-018-0000

The parties of record before the Property Tax Appeal Board are Max Stolyarov, 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:** \$10,224  
**IMPR.:** \$48,644  
**TOTAL:** \$58,868

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 exterior construction with 2,853 square feet of living area. The dwelling was constructed in 1969 and is approximately 51 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 420 square foot two-car garage. The property has an 8,520 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 assessment 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 property. The comparables are improved with class 2-78, two-story dwellings of frame and masonry exterior construction that range in size from 2,751 to 3,154 square feet of living area. The homes range in age from 48 to 51 years. Each comparable has a partial unfinished basement, central air

conditioning and either a one-and-one-half or two-car garage. Five of the comparables each have one fireplace. The comparables have improvement assessments ranging from \$41,870 to \$47,835 or from \$13.55 to \$16.11 per square foot of living area.

The appellant submitted written comments indicating that, based on his analysis, approximately 86% of similar properties in the subject's neighborhood code are assessed lower than the subject property. The appellant utilized this aggregated neighborhood data to determine the requested assessment change. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$42,790 or \$15.00 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 \$58,868. The subject property has an improvement assessment of \$48,644 or \$17.05 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 in the subject's neighborhood and in the same block as the subject. The comparables are improved with class 2-78, two-story dwellings of frame exterior construction that range in size from 2,353 to 2,423 square feet of living area. The homes range in age from 48 to 51 years. Each comparable has a partial unfinished basement, central air conditioning, one fireplace and either a two or two-and-one-half car garage. The comparables have improvement assessments ranging from \$42,026 to \$47,160 or from \$17.80 to \$20.04 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a written rebuttal, the appellant alleged that original comparable properties submitted to the Property Tax Appeal Board excluded dwellings that had "partial and unfinished" basements. The appellant contrasted the two parties' search criteria for comparables specifically noting the board of review's use of comparables with partial unfinished basements and dwelling sizes exceeding +/-10% range. The appellant provided maps of both parties' comparables along with a list of 80 additional comparable properties and a gridded analysis on six new comparables in response to the board of review's submission.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted rebuttal evidence contesting the similarities of the board of review comparables to the subject and alleging that the appellant's comparable properties, submitted with the original appeal, excluded properties with partial and unfinished basements. The Board

finds that all of the appellant's originally submitted comparable properties had partial and unfinished basements.

In addition, the appellant submitted information on additional properties not previously submitted. The Board finds that a party to an appeal may not introduce new evidence on rebuttal. Section 1910.67(c) of the rules of the Property Tax Appeal Board provides:

c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.67(c))

The parties submitted ten comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #4 along with board of review comparables due to dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #5 and #6 which are similar to the subject in location, age, design and dwelling size. These best comparables differ from the subject in having unfinished basements compared to the subject's finished basement, suggesting an upward adjustment to the comparables in order to make them more equivalent to the subject property. These comparables had improvement assessments that ranged from \$41,870 to \$47,835 or from \$14.97 to \$16.11 per square foot of living area. The subject's improvement assessment of \$48,644 or \$17.05 per square foot of living area falls just above the range established by the best comparables in this record and appears to be justified given the subject's finished basement. Therefore, after considering adjustments to the comparables for differences with the subject, 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 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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