



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

APPELLANT: Semion Krishtal  
DOCKET NO.: 19-40169.001-R-1  
PARCEL NO.: 03-04-204-077-1019

The parties of record before the Property Tax Appeal Board are Semion Krishtal, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$350  
**IMPR.:** \$10,885  
**TOTAL:** \$11,235

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 condominium unit within a 45-year-old, multi-story, 40-unit, condominium complex located in Wheeling, Wheeling Township, Cook County and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of appeal. In support of this argument, the appellant submitted a grid listing the PIN, unit, percentage of ownership, assessments, sale date, sale price, adj. sale price, actual sales ratio, corrected assessments, and corrected sales ration.

The appellant listed five units located within the subject's complex that sold from 2016 to 2018 for a total of \$581,050 with an adjusted sale prices totaling \$5,563,550. The appellant made this

adjustment to account for personal property. The appellant also included a sales ratio figure of .1136 and an adjusted sales ratio of .10. The appellant's brief requests a reduction to \$9,932. The petition discloses the subject is not an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$11,235. The subject's assessment reflects a market value of \$112,350 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted the sales of nine units located within the subject complex that sold from 2017 to 2019 for a total value of \$1,185,890. This value was divided by the percentage of ownerships of the units sold of 22.5250% to arrive at a value for the building of \$5,264,772. This value was multiplied by the subject's percentage of ownership of 2.3550 % to arrive at a value for the subject of \$123,985.

### **Conclusion of Law**

The taxpayer contends overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board also gives no weight the appellant's sale ratio study and finds the appellant did not choose random properties within the county to analyze sales information, but instead chose properties located in the subject's building complex. The Court has stated that when comparable properties are handpicked and not random, the study cannot be viewed as representative of the county's assessments as a whole. Peacock v. Illinois Property Tax Appeal Board, 339 Ill.App.3d 1060, 1069, 792 N.E.2d 367, 374 (4<sup>th</sup> Dist. 2003). Moreover, the Board finds this study was conducted by the appellant's attorney, who cannot act in the capacity of both an advocate and a witness. 86 Ill.Admin.Code §1910.70(f).

The Board finds the best evidence of market value to be the sales submitted by the board of review which also include the appellant's comparables. However, the board of review did not make any adjustments to these sales as the appellant did. The Board gives this adjustment no weight as there is no evidence to support this. These units sold for a total of \$1,185,890. Dividing this by the percentage of ownership of the units sold of 22.5250% arrives at a value for the complex of \$5,264,772. Multiplying this value by the subject's percentage of ownership of 2.3550 % arrive at a value for the subject of \$123,985. The subject's current assessment reflects a market value of \$112,350 which is below the value as established by the sales. Therefore, the Board finds the appellant did not show by a preponderance of the evidence that the subject property was overvalued, and a reduction 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: \_\_\_\_\_

November 19, 2024



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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