



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

APPELLANT: Lake & Greenwood LLC  
DOCKET NO.: 20-36007.001-R-1  
PARCEL NO.: 04-28-400-107-0000

The parties of record before the Property Tax Appeal Board are Lake & Greenwood LLC, the appellant(s), by attorney Edwin M. Wittenstein, of Worsek & Vihon LLP in Chicago; 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:** \$7,936  
**IMPR.:** \$59,064  
**TOTAL:** \$67,000

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 2021 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 four-year-old, two-story, single-family dwelling of frame construction with 3,546 square feet of living area. Features of the improvement include a full finished basement with a recreation room, central air conditioning, and a two-car garage. The appellant reports that the subject is not owner occupied. The property's site is 6,614 square feet located in Glenview, Northfield Township, Cook County and is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$677,000 as of January 1, 2020. The appraisal was prepared by Aleksandr Smagorinsky, a certified residential real estate appraiser, for ad valorem tax purposes after an exterior inspection of the subject. The appraiser relied on the sales comparison approach. Under this approach, the

appraiser examined three comparable sales located from 0.59 to 1.29 miles from the subject property. The parcels range in size from 6,032 to 12,000 square feet to land area and in living area from 2,733 to 3,481 square feet. The dwellings range in age from 1 to 29 years old. The suggested comparable properties sold in 2019 for prices ranging from \$658,000 to \$698,000 or from \$189.03 to \$249.25 per square foot of living area, including land. The appellant requested a reduction in the subject's total assessment to \$61,597 based the submitted evidence.

Additionally, the appellant submitted an "Assessor's Office Information (COVID-19 adjustment)" document as evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,000. The subject's assessment reflects a market value of \$750,000 or \$211.51 per square foot of living area, including land, when applying 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 information on four comparable sales. All were improved with a two-story single-family dwelling with a full basement with a formal recreation room, central air conditioning, and either a two-car or a 2.5-car garage. The improvements were all 4 years of age and ranged: in size between 2,625 and 2,709 square feet of living area; and in sale price per square foot between \$289.52 and \$334.63, including land. All were located within the same subarea and neighborhood code as the subject property. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

As a preliminary matter, the appellant indicates that an "Assessor's Office Information (COVID-19 adjustment)" document was submitted as evidence in this appeal. The appellant's request for a reduction in the subject's total assessment to \$61,597 appears to be a request for a "COVID-19 adjustment". While no argument or request for relief was specifically requested by the appellant based on the submitted document<sup>1</sup>, the Board notes that it distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred -not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment. The Board finds that the appellant failed to provide any evidence which would indicate that the pandemic affected or contributed to changes in the relevant market factors that directly affected property's assessment or provide argument that would explain why the PTAB should grant relief based on the COVID-19 pandemic.

---

<sup>1</sup> The Board noted that the Cook County Assessor's document regarding COVID 19 submitted as evidence was somewhat illegible.

The taxpayer asserted that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 finds the appellant has met this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board finds the best evidence of market value to be the *appraisal submitted by the appellant*. That appraisal relies largely upon three recent sales of comparable properties, and the appraiser adjusts the sales prices of the comparable properties where appropriate to account for differences between them and the subject. In contrast, the board of review relies on raw data consisting of sales prices of suggested comparable properties without adjustments to account for differences between those comparable properties and the subject. Accordingly, the Board finds the subject property had a market value of \$677,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2).

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: \_\_\_\_\_

June 17, 2025



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Lake & Greenwood LLC, by attorney:  
Edwin M. Wittenstein  
Worsek & Vihon LLP  
180 North LaSalle Street  
Suite 3010  
Chicago, IL 60601

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602