



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

APPELLANT: Eduard Gershkovich
DOCKET NO.: 20-40946.001-R-1
PARCEL NO.: 04-09-106-017-0000

The parties of record before the Property Tax Appeal Board are Eduard Gershkovich, 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 **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: \$16,640
IMPR.: \$20,897
TOTAL: \$37,537

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 2020 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 multi-level dwelling of frame exterior construction with 1,758 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a partial basement with finished area and a 2-car garage.¹ The property has a 12,800 square-foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis. In support of the assessment inequity argument, the appellant submitted information on six equity comparables that contained photographs and a map of the comparables depicting their location in relation to the subject property. The comparables are located within the same

¹ The parties differ on whether the subject dwelling has central air conditioning. The Board finds this discrepancy will not impact the Board's final decision.

neighborhood code as the subject and are improved with class 2-34 multi-level dwellings of frame and masonry exterior construction ranging in size from 1,622 to 1,807 square feet of living area. The dwellings range in age 57 to 60 years old and have partial or full finished basements. Five comparables each have central air conditioning, four comparables each have a fireplace, and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$16,460 to \$21,607 or from \$9.11 to \$12.29 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$19,426 or \$11.05 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 \$39,697. The subject has an improvement assessment of \$23,057 or \$13.12 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 neighborhood code as the subject. The comparables are improved with class 2-34 multi-level dwellings of frame and masonry exterior construction ranging in size from 1,530 to 1,650 square feet of living area. The dwellings are either 58 or 59 years old and have partial basements with finished area. Two comparables each have central air conditioning, three comparables each have a fireplace, and each comparable has either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$20,914 to \$23,511 or from \$13.17 to \$14.25 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #5 as well as the board of review comparables due to differences in their dwellings' sizes and/or other features.

The Board finds the best evidence of assessment equity to be the appellant's remaining comparables. The Board gives greater weight to these comparables because they are identical in dwelling size to the subject and are also similar in overall property characteristics to the subject. These four comparables have improvement assessments ranging from \$17,761 to \$21,607 or from \$10.10 to \$12.29 per square foot of living area. The subject has an improvement assessment of \$23,057 or \$13.12 per square foot of living area which falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant

demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is 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: July 19, 2022



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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