



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

APPELLANT: Robert Apatoff
DOCKET NO.: 21-20462.001-R-1
PARCEL NO.: 05-17-312-071-0000

The parties of record before the Property Tax Appeal Board are Robert Apatoff, the appellant, 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 **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: \$44,060
IMPR.: \$69,556
TOTAL: \$113,616

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 2-story dwelling of frame construction with 4,051 square feet of living area which is approximately 44 years old.¹ Features of the home include 3 full baths, a partial unfinished basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 25,918 square foot site and is located in Chicago, New Trier Township, Cook County. The subject is classified as a class 2-08 property² 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 four equity

¹ Some descriptive information was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

² Two-or-more story residence, up to 62 years of age, with 3,801 to 4,999 square feet of living area.

comparables located within the same assessment neighborhood code as the subject property. The comparables consist of class 2-08 dwellings of masonry or frame construction ranging in size from 4,216 to 4,569 square feet of living area and ranging in age from 36 to 63 years old. Three comparables feature a full or partial basement, however the appellant did not disclose the basement finish or the design/story height of the comparable dwellings. Each comparable also features central air conditioning, two fireplaces, and a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments that range from \$59,511 to \$73,964 or from \$13.02 to \$17.23 per square foot of living area. The appellant also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,300. The subject property has an improvement assessment of \$74,240 or \$18.33 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 .25 of a mile from the subject or within the "same block" as the subject property. The comparables consist of 2-story class 2-08 dwellings of masonry or frame and masonry construction ranging in size from 4,229 to 4,834 square feet of living area and ranging in age from 15 to 48 years old. Each comparable features a partial or a full basement, three with formal recreation room. Each comparable also has central air conditioning, one to three fireplaces, and a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments that range from \$104,610 to \$148,358 or from \$21.90 to \$35.08 per square foot of living area.

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 a total of eight equity comparables for consideration before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #1 based on its crawl space foundation, dissimilar to the subject's basement foundation. Additionally, this comparable has a dwelling size that is significantly larger than the subject dwelling. For similar reason, the Board also gave less weight to board of review comparables #1, #2, and #3 based on their significantly larger dwelling sizes relative to the subject dwelling, (being from approximately 17% to 19% larger than the subject.) Finally, the Board gives less weight to board of review comparable #4 based on its substantially newer age relative to the subject, (being 15 years old compared to the subject being 44 years old.)

On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #2, #3, and #4 which are most similar to the subject in location, class, age, dwelling size, foundation, and features. However, these three comparables have slightly larger dwelling sizes relative to the subject suggesting that some downward adjustments are needed for this

difference in order to make them more equivalent to the subject. Conversely, the best comparables in the record have slightly older ages relative to the subject, suggesting that some upward adjustments are needed to the comparables for age differences. The most similar comparables in the record have improvement assessments ranging from \$72,643 to \$73,964 or either \$17.17 or \$17.23 per square foot of living area. The subject's improvement assessment of \$74,240 or \$18.33 per square foot of living area is above the most similar comparables in the record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering adjustments to the best comparables for any differences from the subject such as dwelling sizes and ages, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, 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: _____

April 15, 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

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