



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

APPELLANT: Dan Litvin  
DOCKET NO.: 21-21617.001-R-1  
PARCEL NO.: 11-18-304-045-1009

The parties of record before the Property Tax Appeal Board are Dan Litvin, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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:** \$875  
**IMPR.:** \$46,625  
**TOTAL:** \$47,500

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 condominium unit in a building with 251 units. The property is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants assert overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject property was purchased on November 6, 2018, for a price of \$475,000. The evidence included a settlement statement for the transaction. Based upon this evidence, the appellant requested a reduction in the subject's assessment to \$47,500 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,339. The subject's assessment reflects a market value of

\$483,390, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted its Condominium Analysis Results for 2021. This document included data from 68 sales of units in the same building as the subject between February 1, 2018, and October 8, 2021. It stated that the total consideration from these sales was \$40,866,746. The total percentage of interest of the units sold in the building was 27.749%. Therefore, these sales indicated that the fair market value of the building was \$147,272,860, meaning that the assessed value was \$14,727,286. Because the subject's percentage of interest in the ownership of the building was 0.3990%, the assessed value of the subject was \$58,762 which was greater than the subject's 2019 assessment.

On July 18, 2023, the Property Tax Appeal Board issued a decision in case number 19-21494.001-R-1 in which it reduced the subject property's assessment for the 2019 tax year from \$52,864 to \$47,500.

### **Conclusion of Law**

A reduction in the assessment in the amount sought by the appellant is mandated by law because of the assessment reduction that appellant received for the 2019 tax year by virtue of the Property Tax Appeal Board's decision in case number 19-21494.001-R-1. The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year should be carried forward to the 2021 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code, which states in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The 2019, 2020, and 2021 assessment years are within the same general assessment period for Evanston Township. The record contains no evidence indicating the subject property was sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The appellant's petition discloses that the subject is owner-occupied. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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:

August 22, 2023



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**

**Dan Litvin, by attorney:**  
**Robert Rosenfeld**  
**Robert H. Rosenfeld & Associates, LLC**  
**33 North Dearborn Street**  
**Suite 1850**  
**Chicago, IL 60602**

**COUNTY**

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