FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Yehuda Shemer
DOCKET NO.: 21-24080.001-R-1
PARCEL NO.: 10-25-306-027-0000

The parties of record before the Property Tax Appeal Board are Yehuda Shemer, the appellant(s), by attorney Herbert B. Rosenberg, of RDM Law Group in Deerfield; 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:	$7,440
IMPR.:	$20,060
TOTAL:	$27,500

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 an approximately 69-year-old two-story single-family dwelling of masonry construction with 1,772 square feet of living area. Features of the home include three bedrooms, one full bathroom, and one-half bathroom, central air-conditioning and a full-finished basement with a formal recreation room. The property has a 3,720 square foot site located in the city of Chiago within Rogers Park Township, Cook County. The property is a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. Appellant reports that the subject was owner occupied[1].

The appellant contends that the subject property is overvalued and, in support of this position, submitted an appraisal estimating the subject's market value at $275,000 as of January 1, 2021. The appraisal was prepared by Lilie Toschev of Alpha Appraisal Solutions, a Certified Residential Real Estate Appraiser, who stated that the intended use of the appraisal is for ad valorem assessment purposes. The appraiser reports that a complete interior and exterior inspection of the subject property was conducted on March 14, 2022, and that the appraisal was signed on March 25, 2022.

The appraiser developed only the Sales Comparison Approach, selecting three arm's-length comparable sales located within approximately 0.3 miles of the subject property. The comparable sales occurred between March 28, 2019, and July 15, 2019, with sale prices ranging from $258,000 to $300,000, and reflected price-per-square-foot values, land included, ranging from $177.30 to $250.73 per square foot. The appraiser verified each comparable through MLS/MRED and assessor records and adjusted the sales for differences in square footage, basement finish, bathroom count, and other physical characteristics. The appraiser placed the greatest weight on Comparable Sale #1, citing its close similarity to the subject in design, age, construction, basement finish, and proximity. The appraisal contains a full adjustment grid showing numerical dollar adjustments applied to each comparable.

Based on the adjusted sales data, the appraiser concluded that the most reliable indication of the subject's fair cash value was $275,000, which corresponds to an assessed value of $27,500 under the applicable residential assessment ratio.

The Board of Review submitted its Notes on Appeal reporting a total assessed value of $36,660 for the subject property, which it asserted reflected a market value of $366,600, or $164.90 per square foot of living area including land, based on the 10% assessment level for Class 2 residential property.

To support its position, the Board of Review presented four comparable sales, each consisting of Class 2 single-family dwellings located within the same neighborhood in Rogers Park. These sales occurred between December 6, 2018, and October 2, 2020, and reflected sale prices ranging from $375,000 to $424,000, or $181.69 to $264.59 per square foot, land included.

Based on this evidence, the Board of Review requested confirmation of the assessment.

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[1] The Board finds that the description of the subject property is supported by the evidence submitted by both parties. Where discrepancies exist between the parties' descriptions, the Board accords greater weight to the appraiser's description, as the appraiser conducted a physical inspection of the property in connection with the preparation of the appraisal. The Board notes, however, that the Board of Review described the subject as a one-story single-family dwelling containing 1,056 square feet of living area, a characterization that is inconsistent with the appraiser's inspected description.

Conclusion of Law

The appellant contends that the assessed valuation of the subject property does not accurately reflect its market value. Under Section 1910.63(e) of the Board's rules, an appellant challenging an assessment on the basis of market value must prove that value by a preponderance of the evidence. Acceptable evidence includes an appraisal, recent sale of the subject property, comparable sales, or construction cost data as set forth in Section 1910.65(c). After reviewing the entire record, the Property Tax Appeal Board finds that the appellant has met this burden.

The Board finds that the appellant submitted competent, credible, and well-supported evidence of the subject's market value through a professionally prepared appraisal concluding a value of $275,000 as of January 1, 2021. The appraisal reflects a complete interior and exterior inspection conducted on March 14, 2022, and employed a recognized and accepted methodology in conformity with USPAP. The appraiser developed only the Sales Comparison Approach, analyzing three verified arm's-length sales located in close proximity to the subject. The appraiser applied reasoned quantitative adjustments for relevant physical differences between the subject and the considered comparable sale properties. Based on this analysis, the appraiser reached a final market value conclusion of $275,000, corresponding to an assessed value of $27,500 under the 10% assessment level applicable to Class 2 residential property.

In contrast, the Board of Review did not submit probative market value evidence. The BOR presented four comparable sales, but provided no appraisal, no adjusted sales analysis, and no reconciliation explaining how the raw sales data supported its final assessed value of $36,660. The BOR's comparables, while similar in general characteristics, lacked any adjustments for significant differences between them and the subject. The Board finds the BOR's evidence to be insufficient and entitled to minimal weight.

The Board further notes that the subject's current assessed valuation of $36,660 corresponds to an implied market value of $366,600 under the 10% residential assessment level. This implied value significantly exceeds the credible fair cash value established by the appellant's appraisal. Because the appellant has established market value by a preponderance of the evidence, the Board must apply the 10% level of assessment set forth in Section 1910.50(c)(2) and the Cook County Real Property Assessment Classification Ordinance. Based on the appellant's persuasive appraisal evidence and the Board of Review's failure to submit reliable market-based documentation, the Property Tax Appeal Board finds the correct market value of the subject property as of January 1, 2021, is $275,000, resulting in a reduced assessed valuation of $27,500 for Class 2 property.

For these reasons, the Board concludes that the subject property is over assessed and hereby grants the appellant a reduction in the assessed valuation.

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: __________ __________

C E R T I F I C A T I O N

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: September 15, 2026

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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