



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

APPELLANT: Sergei Abushevitz  
DOCKET NO.: 21-35438.001-R-1  
PARCEL NO.: 16-01-212-054-0000

The parties of record before the Property Tax Appeal Board are Sergei Abushevitz, the appellant, by attorney Holly Zeilinga, of Worssek & Vihon, 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 **No Change** 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:** \$14,499  
**IMPR.:** \$78,528  
**TOTAL:** \$93,027

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 three-story multi-family building of masonry exterior construction with 5,386 square feet of gross building area which is approximately 118 years old. Features include a full basement finished as an apartment, 4 full bathrooms and 4 half-bathrooms, and central air conditioning. The property has a 3,222 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted information on four comparables. Comparables #1 and #2 will not be analyzed herein as the appellant failed to provide any date and/or sale price for these properties.

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<sup>1</sup> In accordance with the Property Tax Code, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180). The petition filed herein based the appeal on

Appellant's comparables #3 and #4 are located in the same assessment neighborhood code as the subject. The parcels each contain 3,150 square feet of land area and are improved with class 2-11 three-story buildings of masonry exterior construction. The buildings are 128 and 138 years old, respectively, and contain 4,860 and 5,625 square feet of gross building area, respectively. Each comparable has a full basement, 4 and 6 full bathrooms, central air conditioning, and comparable #3 has a one-car garage. These properties sold in January 2007 and March 2020 for prices of \$755,000 and \$850,000 or for \$155.35 and \$151.11 per square foot of gross building area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$75,485 which would reflect a market value of \$754,850 or \$140.15 per square foot of gross building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,027. The subject's assessment reflects a market value of \$930,270 or \$172.72 per square foot of gross building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject and either in the subarea or within ¼ of a mile from the subject. The parcels range in size from 3,125 to 3,937 square feet of land area and are improved with class 2-11 two-story or three-story buildings of masonry exterior construction. The buildings range in age from 111 to 128 years old and range in size from 1,932 to 5,661 square feet of gross building area. Each comparable has a full unfinished basement, 3 to 6 full bathrooms with comparable #3 having an additional half-bath, and comparable #1 has a 1.5-car garage. These properties sold from December 2018 to September 2021 for of \$857,500 or \$1,050,000 or from \$185.48 to \$543.48 per square foot of gross building area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends 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 value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of five suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's

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comparable sales only. Thus, assessment data submitted by both parties has not been considered by the Property Tax Appeal Board in accordance with its limited statutory authority.

sale #3 which occurred in 2007, a sale date approximately 14 years prior to the lien date at issue herein of January 1, 2021 and thus less likely to be indicative of market value as of the relevant date. The Board has given reduced weight to board of review comparables #1 and #3, each of which are significantly smaller in gross building area when compared to the subject building.

The Board finds the best evidence of market value to be appellant's comparable sale #4 as well as board of review comparable sale #2. Each of these comparables are relatively similar to the subject in location, design, classification, foundation and some amenities. Adjustments to the comparables are necessary for differences in age and/or air conditioning feature along with garage amenity when compared to the subject. These comparables sold in March 2020 and September 2021 for prices of \$850,000 and \$1,050,000 or for \$151.11 and \$185.48 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$930,270 or \$172.72 per square foot of gross building area, including land, which is within the range established by the best comparable sales in this record.

Based on this evidence and after considering necessary adjustments to the best comparables to make them more equivalent to the subject, the Board finds a reduction in the subject's assessment is not 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:

May 20, 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

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