



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

APPELLANT: Natalie Moscovitch
DOCKET NO.: 21-41472.001-R-1 through 21-41472.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Natalie Moscovitch, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-41472.001-R-1	10-14-122-037-0000	3,488	6,902	\$10,390
21-41472.002-R-1	10-14-122-047-0000	5,224	16,105	\$21,329

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 two parcels improved with a 2-story dwelling of masonry exterior construction with 1,226 square feet of living area. The dwelling is approximately 64 years old. Features include a partial basement with finished area, central air conditioning, and a 2-car garage. The property has an 8,298 combined square foot site and is located in Evanston, Niles 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 improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the subject's assessment neighborhood code as the subject property. The comparables are improved with class 2-34 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,242 to 1,670 square feet of living area. The

dwellings range in age from 53 to 78 years old. Each comparable has a partial basement and central air conditioning. However, the appellant did not address whether the basements were finished. Two comparables have either one or two fireplaces and three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$22,381 to \$26,991 or from \$16.16 to \$18.02 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$20,635 or \$16.83 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated October 5, 2022 which disclosed the subject has a total assessment for the two parcels of \$31,719. The "Addendum to Petition" disclosed the subject's total assessment reflects a total land assessment of \$8,712 and a total improvement assessment of \$23,007 or \$18.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel under appeal. The Board finds board of review comparable #1 to be the second parcel under appeal and, thus, will not be further referenced in this decision. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with class 2-34 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,325 to 1,704 square feet of living area. The homes range in age from 51 to 64 years old. Each comparable has a partial basement with finished area and central air conditioning. One comparable has two fireplaces and a 2.5-car garage. The comparables have improvement assessments ranging from \$27,431 to \$31,459 or from \$17.53 to \$20.70 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 appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 as well as board of review board of review comparable #3 which are similar in location, design, and dwelling size with varying degrees of similarity in age and other features. These comparables have improvement assessments ranging from \$22,381 to \$27,431 or from \$16.88 to \$20.70 per square foot of living area. The subject's improvement assessment of \$23,007 or \$18.77 per square foot of living area falls within the range established by the most similar comparables in this record. The Board gives less weight to the appellant's comparables #1 and #2 as well as board of review comparables #2 and #4 which are less similar to the subject in

dwelling size than other comparables in this record. After considering appropriate adjustments to the best comparables for differences from 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: _____

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

AGENCY

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