



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

APPELLANT: Ahron Zygmán
DOCKET NO.: 21-41512.001-R-1
PARCEL NO.: 10-15-216-038-0000

The parties of record before the Property Tax Appeal Board are Ahron Zygmán, 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:

LAND: \$6,923
IMPR.: \$53,626
TOTAL: \$60,549

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 masonry exterior construction with 3,737 square feet of living area. The dwelling is approximately 16 years old. Features of the property include an unfinished full basement, central air conditioning, a fireplace, and a 3-car garage. The property has an 8,392 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-78 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 within the same assessment neighborhood code as the subject property. The comparables are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,072 to 3,751 square feet of living area and

ranging in age from 12 to 34 years old. Each comparable has an unfinished full basement, central air conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments ranging from \$42,374 to \$52,928 or from \$13.72 to \$14.15 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,549. The subject property has an improvement assessment of \$53,626 or \$14.35 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 that are located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,444 to 3,720 square feet of living area and are either 12 or 13 years old. The comparables each have a full basement with recreation room, central air conditioning, one or two fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$49,856 to \$55,631 or from \$14.40 to \$15.18 per square foot of living area.

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 a total of eight comparable properties for the Board's consideration. The Board gave less weight to appellant's comparable #2 based on its significantly smaller dwelling size relative to the subject dwelling. The Board also gave less weight to board of review comparables as each dwelling has a basement with recreation room, dissimilar from the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, and #4 which are most similar to the subject in location, design, age, dwelling size, and most features. However, the comparables each have a 2-car garage compared to the subject's 3-car garage suggesting that upward adjustments are needed to the comparables to make them more equivalent to the subject. The most similar comparables in this record have improvement assessments ranging from \$46,774 to \$52,928 or from \$13.72 to \$14.15 per square foot of living area. The subject's improvement assessment of \$53,626 or \$14.35 per square foot of living area is slightly above the range established by the best comparables in this record, however the Board finds this logical given the subject's larger garage than each of the best comparables. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, thus, a reduction in the subject's assessment is not warranted.

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: _____

October 15, 2024



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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