



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

APPELLANT: Ben and Edith Reznik
DOCKET NO.: 21-47830.001-R-1
PARCEL NO.: 10-21-321-025-0000

The parties of record before the Property Tax Appeal Board are Ben and Edith Reznik, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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: \$4,400
IMPR.: \$23,530
TOTAL: \$27,930

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 multi-level dwelling of frame and masonry exterior construction with 1,327 square feet of living area. The dwelling is approximately 56 years old. The home features a full basement that is finished with a formal recreation room,¹ central air conditioning and 1½ bathrooms. The property has a 5,500 square foot site and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables that have the same assessment neighborhood code and property classification code

¹ The board of review disclosed the subject's basement is finished with a formal recreation room, which was not refuted by the appellants.

as the subject. The comparables are improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,312 to 1,350 square feet of living area. The dwellings are from 59 to 64 years old. The comparables each have a partial basement. No data was provided by the appellants concerning finished basement area. Each comparable has 1½ bathrooms and either a one-car or a two-car garage. Comparable #2 has central air conditioning. The comparables have improvement assessments that range from \$18,691 to \$19,232 or \$14.25 and \$14.26 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$18,910 or \$14.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,930. The subject property has an improvement assessment of \$23,530 or \$17.73 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located on the same street and within the same block as the subject property. The comparables are improved with multi-level dwellings of frame and masonry exterior construction ranging in size from 1,142 to 1,400 square feet of living area. The dwellings are 52 or 57 years old. The comparables each have a partial basement that is finished with a formal recreation room, 1½ bathrooms, central air conditioning and a two-car garage. The comparables have improvement assessments that range from \$21,804 to \$24,558 or from \$17.25 to \$20.46 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable properties for the Board's consideration. The Board has given less weight to the appellants' comparables due to their distant locations from the subject being more than one mile away.

The Board finds the best evidence of assessment equity to be the three comparables submitted by the board of review, which are located on the same street and within the same block as the subject property. These three comparables are relatively similar to the subject in dwelling size, design, age and some features. The comparables have improvement assessments ranging from \$21,804 to \$24,558 or from \$17.25 to \$20.46 per square foot of living area. The subject's improvement assessment of \$23,530 or \$17.73 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after

considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ben and Edith Reznik, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

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