



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

APPELLANT: Eugene Zaslavsky  
DOCKET NO.: 22-22952.001-R-1  
PARCEL NO.: 05-33-300-008-0000

The parties of record before the Property Tax Appeal Board are Eugene Zaslavsky, the appellant, by attorney Michael Elliott, of Elliott & Associates Attorneys, PLLC, in Des Plaines, 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:** \$29,312  
**IMPR.:** \$89,188  
**TOTAL:** \$118,500

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 2022 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 two-story dwelling of masonry exterior construction with approximately 4,443 square feet of living area.<sup>1</sup> The dwelling is approximately 17 years old with a reported effective age of 15 years. Features of the home include a full walkout-style finished basement, central air conditioning, two fireplaces, and a three-car garage. The property has an approximately 18,605 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant's appraiser included a schematic drawing to support the subject's dwelling size. The board of review reported a dwelling size of 4,354 square feet without any support. On this record, the Board finds the best evidence of dwelling size was supplied by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared for “client value only” by Michael Johnson, a Certified Residential Real Estate Appraiser. Through use of the sales comparison approach, Johnson estimated the subject property had a market value of \$1,185,000 as of January 1, 2022.

The appraisal was signed August 23, 2022. Despite the apparent preparation date, Johnson reported the interior and exterior inspection was performed on January 1, 2022 and thus the appraisal reflected “current” market value.<sup>2</sup>

As to the subject dwelling, Johnson described the property as tenant occupied. He further noted the subject is situated on a high traffic road and the home was overall in good condition. Johnson analyzed three sales and one active listing of comparable properties located from .51 to 1.26-miles from the subject. Comparable #2 was described as located on a busy road. The parcels range in size from 8,850 to 16,080 square feet and are each improved with a two-story residential dwelling. The homes range in age from 2 to 21 years old and range in size from 4,136 to 4,682 square feet of living area. The comparables have varying degrees of similarity to the subject. These three sales occurred from January to September 2021 for prices ranging from \$1,008,700 to \$1,250,000 or from \$215.44 to \$290.70 per square foot of living area, including land. Active listing comparable #4 was deemed to be superior to the subject and had a reported asking price of \$1,339,988 or \$293.34 per square foot of living area, including land. Next, Johnson applied adjustments to the comparables for various differences in order to make the comparables more similar to the subject. Through this process, Johnson set forth adjusted sales prices ranging from \$1,014,700 to \$1,282,000, including land. As part of the addendum, Johnson stated all three sales were given consideration in the final value estimate with support from active listing comparable #4.

Appellant also requested application of the 2020 residential three-year median level of assessment of 8.83% as determined by the Illinois Department of Revenue (IDOR) supported by an IDOR press release dated October 18, 2022. Thus, based on the appraised value conclusion and the application of the 8.83% level of assessment, the appellant requested a reduced total assessment of \$104,635.<sup>3</sup>

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$145,946. The subject's assessment reflects a market value of \$1,459,460 or \$328.49 per square foot of living area, including land, when using a dwelling size of 4,443 square feet and 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 four comparable properties, only three of which include sales data. As there is no recent sale data for comparable #4, the Board will not further analyze this property in this decision. Comparables #1, #2 and #3 are located in the same neighborhood code as the subject. The parcels range in size from 9,900 to 15,570 square feet of land area and are each improved with a

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<sup>2</sup> Ordinarily, an appraisal prepared as of a specific date in the past is deemed to be a retrospective appraisal.

<sup>3</sup> Calculated in the brief as  $\$1,185,000 \times 8.83\% = \$104,635$ .

class 2-08 two-story dwelling of frame, masonry or frame and masonry exterior construction. The homes range in age from 4 to 11 years old and range in size from 3,809 to 4,958 square feet of living area. Features include full basements with finished area, central air conditioning and a two-car garage. Two comparables have two and three fireplaces, respectively. These three comparables sold from February to November 2020 for prices ranging from \$1,250,000 to \$1,750,000 or from \$316.30 to \$380.81 per square foot of living 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal with an opinion of market value for the subject as of the lien date at issue. The board of review submitted three suggested comparable sales in support of the assessment. The Property Tax Appeal Board has given reduced weight to board of review sales #1 and #3 due to substantial differences in dwelling size which exceed 12%, when compared to the subject property and other available sales in the record which are more similar to the subject.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant which the Board finds presents a credible and reasoned analysis of comparable sales in the subject's vicinity with adjustments made to the comparables to account for differences in order to make the comparables more similar to the subject. Furthermore, the board of review provided substantive challenge the appellant's appraisal report as to erroneous data or other criticisms.

As to the board of review evidence, the Board finds that only comparable sale #2, which is somewhat similar to the subject, is much a newer home and differs from the subject in both dwelling size and fireplace amenity. Nevertheless, board of review comparable #2 sold in November 2020 for \$1,250,000, including land, which is less than the subject's total estimated market value as reflected by its assessment of \$1,459,460, including land. On this record, the Board further finds the most common comparable sale presented by the board of review also supports that the subject property is overvalued when giving due consideration to differences in age, size and/or amenities.

Based on this record, the Property Tax Appeal Board finds the subject property had a market value of \$1,185,000 as of the assessment date at issue.

Lastly, the Board has given little consideration to the appellant's request to apply a purported three-year median level of assessment for tax year 2020 class 2 property as set forth in a press release issued by IDOR. There is no data support for the figure such as the underlying studies to arrive at the purported three-year median level for residential properties. Thus, the Board finds the appellant's request and supporting information insufficient probative evidence to veer from

application of the Cook County Ordinance level of 10% for class 2 properties. (86 Ill.Admin.Code §1910.50(c)(2)(A)).

Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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: \_\_\_\_\_

August 19, 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

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