



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

APPELLANT: Alex Khakham  
DOCKET NO.: 22-23670.001-R-1  
PARCEL NO.: 05-18-221-022-0000

The parties of record before the Property Tax Appeal Board are Alex Khakham, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC, 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:** \$30,187  
**IMPR.:** \$81,812  
**TOTAL:** \$111,999

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 frame exterior construction with 3,893 square feet of living area. The dwelling is approximately 97 years old. Features include a full basement, 3½ bathrooms, a fireplace and a two-car garage. The property has a 12,075 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting the subject was purchased on July 11, 2022 for \$725,000. The appellant reported the property was purchased from Julie Thomas through the assistance of a Realtor, the property was advertised with the Multiple Listing Service (MLS) for a period of 53 days prior to being sold. The appellant also

reported the sale was not the result of a foreclosure action nor was the property sold using a contract for deed. In further support, the appellant submitted Exhibit B depicting 2022 listing dates and asking prices along with a full printout of the property's Listing History. A copy of the MLS listing sheet for the subject depicts a listing date in May 2022 with an asking price of \$1,185,000 followed by a reduced asking price of \$950,000 in June 2022 with a second reduction in June 2022 to \$749,000 before the sale price was agreed to in July 2022. As part of the submission, the appellant's brief makes reference to an affidavit of the appellant. Although no affidavit was found in the record, the brief summarized the affidavit for the proposition that the appellant's real estate agent informed the appellant on the day the asking price was reduced at which point the appellant viewed the property, made an offer for purchase, and all further communications occurred between the real estate agents. A copy of the Settlement Statement for the sale was provided which depicts a single commission to @properties.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the reported purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,999. The subject's assessment reflects a market value of \$1,119,990 or \$287.69 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

To challenge the legitimacy of the sale price as reflective of market value, in part, the board of review wrote:

The appellant noted in their general affidavit during their 2022 re-review appeal, the drastic price reduction in the subject from the original listing price of \$1,185,000 in May of 2022 to the final sale of \$725,000 in July of 2022 **was a result of the subject being vacant.** This is further supported as the assessor granted a vacancy appeal for the subject in June of 2023 (see next page). [Emphasis added.]

As cited in the foregoing quotation, the board of review supplied a screen print depicting a March 2023 assessment change for the subject parcel due to "total vacancy." In further support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject and three of which are ¼ of a mile from the subject. The parcels range in size from 9,588 to 18,305 square feet of land area which are improved with class 2-06 two-story dwellings of frame, stucco or masonry exterior construction. The dwellings range in age from 90 to 108 years old and range in size from 3,775 to 4,007 square feet of living area. Each comparable has a full or partial basement, 2½ to 5½ bathrooms, one to four fireplaces, and a 1.5-car, 2-car or 3-car garage. The comparables sold from March 2019 to May 2022 for prices ranging from \$1,020,000 to \$1,740,000 or from \$263.70 to \$446.38 per square foot of living area, including land.

Based on the foregoing evidence and argument, 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 appellant provided evidence that the subject property was purchased for \$725,000 after having been advertised on the open market for a period of 53 days with the MLS and involvement of a Realtor with an original asking price of \$1,185,000. The board of review contests the sale price arguing it was not reflective of market value based on its vacancy at the time of sale and comparable sales presented to support the assessment.

The Board gave little weight to the subject's sale price due to the fact the sale price did not reflect market value as the sale price was reduced due to vacancy. The Board finds the assertions about the circumstances surrounding the sale transaction set forth by the board of review were not refuted in any rebuttal filing, leaving those matters uncontested. The Board has given reduced weight to board of review comparable sale #4 which sold in 2019, a date more remote to the valuation date at issue of January 1, 2022 and then other sales data in the record.

The Board finds the best evidence of market value in the record to be comparable sales #1, #2 and #3 submitted by the board of review. These comparables were relatively similar to the subject in location, style, some features, age and/or land area. Adjustments to the comparables for differences in order to make the properties more similar to the subject are necessary for differences in bathroom count, fireplace count, garage capacity and/or air conditioning feature which is not a feature of the subject. These three properties also sold proximate in time to the assessment date at issue and bracket the valuation date. The comparables sold from June 2021 to May 2022 for prices ranging from \$1,400,000 to \$1,740,000 or from \$349.39 to \$446.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,119,990 or \$287.69 per square foot of living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. Although the subject's assessment reflects a market value higher than the actual sale price, the Board finds that the sale price was excessively influenced by reported vacancy. Based on this record and after considering appropriate adjustments to the best comparables in the record, the Board finds the subject's assessment is reflective of market value 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: \_\_\_\_\_

September 16, 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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