



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

APPELLANT: Pavel Roytman  
DOCKET NO.: 22-23781.001-R-1  
PARCEL NO.: 05-30-407-020-0000

The parties of record before the Property Tax Appeal Board are Pavel Roytman, 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:** \$12,960  
**IMPR.:** \$45,970  
**TOTAL:** \$58,930

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.

**Preliminary Matter**

This appeal was filed on April 24, 2023 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #4, #5 and #6 set forth on a chart, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1, #2, and #3 in the additional grid are duplicates of the Sec. V data]. (See also, 86 Ill.Admin.Code §1910.80)

**Findings of Fact**

The subject property consists of a two-story dwelling of frame and masonry exterior construction with 2,430 square feet of living area. The dwelling is approximately 59 years old. Features

include a full basement, 2½ bathrooms, a fireplace, and a two-car garage. The property has a 7,200 square foot site and is located in Wilmette, New Trier 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 three equity comparables in the Section V grid analysis of the appeal petition. The comparables are located in the same neighborhood code as the subject and from .23 to .49 of a mile from the subject. The comparables are improved with class 2-78 two-story dwellings of masonry or frame and masonry exterior construction containing either 2,481 or 2,731 square feet of living area and are 59 or 61 years old. Each comparable has a partial basement, central air conditioning, 1½ or 3½ bathrooms, and two-car garage. Comparable #3 has three fireplaces. The comparables have improvement assessments ranging from \$39,673 to \$42,680 or from \$15.63 to \$16.10 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$40,318 or \$16.59 per square foot of living area or the "ratio" of the comparables presented according to the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,930. The subject property has an improvement assessment of \$45,970 or \$18.92 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 are located in the same neighborhood code and .25 of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of frame or masonry exterior construction ranging in size from 2,323 to 2,951 square feet of living area and ranging in age from 4 to 61 years old. Two comparables have full basements and one comparable has a concrete slab foundation. Features include central air conditioning, 2½ or 3½ bathrooms, and a two-car or a three-car garage. Two homes each have two fireplaces. The comparables have improvement assessments ranging from \$50,880 to \$86,720 or from \$21.90 to \$29.54 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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 six suggested equity comparables for the Board's consideration. The Board has given less weight to appellant's comparable #1 as well as board of review

comparables #1 and #3, due to substantial differences in age and/or dwelling size of more than 12% when compared to the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 along with board of review comparable #2, which are each relatively similar to the subject in location, age, dwelling size and some features. Each comparable differs somewhat in size from the subject and age which necessitate appropriate adjustments to make the comparables more equivalent to the subject dwelling. In addition, each comparable necessitates adjustments for air conditioning which is not a feature of the subject and for differences in bathroom count and fireplace count when compared to the subject. These three comparables have improvement assessments ranging from \$39,673 to \$50,880 or from \$15.99 to \$21.90 per square foot of living area. The subject's improvement assessment of \$45,970 or \$18.92 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

In conclusion, 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 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:

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

AGENCY

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