



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

APPELLANT: Sam Averbuch
DOCKET NO.: 22-25588.001-R-1
PARCEL NO.: 11-19-212-006-0000

The parties of record before the Property Tax Appeal Board are Sam Averbuch, the appellant, by attorney Jeremy 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 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: \$75,864
IMPR.: \$233,200
TOTAL: \$309,064

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 and masonry exterior construction with 8,480 square feet of living area. The dwelling is approximately 110 years old. Features of the home include a full basement, 5½ bathrooms, central air conditioning, and two fireplaces.¹ The property has a 25,288 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and within .3 of a mile from

¹ Details of the subject's characteristics were drawn from both parties' evidence, although the assessing officials report no air conditioning as opposed to the appellant reporting central air conditioning as a feature of the subject.

the subject. The comparables are improved with class 2-09 two “or more” -story dwellings of masonry, stucco, or frame and masonry exterior construction. The dwellings range in age from 94 to 112 years old and range in size from 6,363 to 8,040 square feet of living area. The comparables have full basements, 3 to 5 full bathrooms, and three comparables have 1 or 2 half-baths. Each dwelling has central air conditioning, three comparables each have two fireplaces, and comparable #4 has a two-car garage. The comparables have improvement assessments ranging from \$171,000 to \$222,071 or from \$26.15 to \$27.62 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$230,402 or \$27.17 per square foot of living area representing the average of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$330,999. The subject property has an improvement assessment of \$255,135 or \$30.09 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 located in the same neighborhood code and within ¼ of a mile from the subject. The comparables consist of class 2-09 two-story or three-story dwellings of frame and masonry exterior construction that are 13 to 125 years old. The homes range in size from 5,050 to 5,741 square feet of living area. Two comparables have full basements and one has a concrete slab foundation. Features include 3 or 4 full bathrooms with each home having either 1 or 2 half-baths, central air conditioning, two or three fireplaces, and two comparables have two-car and three-car garages, respectively. The comparables have improvement assessments ranging from \$164,749 to \$201,363 or from \$31.92 to \$35.07 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant’s comparables #3 and #4 as well as the board of review comparables, due to their significantly differing dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity in the record are appellant’s comparables #1 and #2, which are each somewhat similar to the subject in age, exterior construction, size, foundation type, and some features. Adjustments to these two best comparables are necessary with regard to bathroom count along with some consideration for differences in age in order to

make the comparables more equivalent to the subject along with consideration of the principle of the economies of scale given the subject's larger dwelling size. These two best comparables have improvement assessments of \$221,561 and \$222,071 or of \$27.59 and \$27.62 per square foot of living area. The subject's improvement assessment of \$255,135 or \$30.09 per square foot of living area falls above the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis, which appears to be excessive on this record.

Based on this record and after considering appropriate adjustments to the best two comparables for differences when compared to the subject property, the Board finds the appellant established with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

June 17, 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

Sam Averbuch, by attorney:
Jeremy Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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