



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

APPELLANT: Sarit Levine
DOCKET NO.: 22-37558.001-R-1
PARCEL NO.: 12-34-306-067-0000

The parties of record before the Property Tax Appeal Board are Sarit Levine, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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 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: \$3,591
IMPR.: \$27,851
TOTAL: \$31,442

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 1-story apartment building of masonry construction with 3,231 square feet of gross building area which is approximately 63 years old.¹ The building features 4 bathrooms and a full basement finished with an apartment. The property has a 5,320 square foot site and is located in Melrose Park, Leyden Township, Cook County. The subject is classified as a class 2-11 property² under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties disagree with some descriptive characteristics of the subject property such as finished basement area. The Board will adopt the board of review's description of the subject building as it was uncontested in the appellant's rebuttal filing.

² Apartment building with 2 to 6 units, any age.

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 four equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story or 3-story, class 2-11 apartment buildings of varying construction ranging in size from 3,726 to 4,404 square feet of gross building area and ranging in age from 44 to 75 years old. The comparables are described as each having 3 or 4 full baths with comparables #2 and #3 also having three and two half-baths, respectively. One comparable has central air conditioning. The comparables have improvement assessments that range from \$30,310 to \$39,139 or from \$8.13 to \$8.89 per square foot of gross building area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment to \$27,851 or \$8.62 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,000. The subject property has an improvement assessment of \$40,409 or \$12.51 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables two of which are located within ¼ of a mile or the same block as the subject, and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-11 apartment buildings of masonry construction ranging in size from 2,968 to 3,215 square feet of gross building area and ranging in age from 16 to 55 years old. The comparables feature from 2 to 5 full baths with comparable #4 having an additional ½ bath. Three comparables have a full basement finished with a recreation room and one comparable has a crawl space foundation. Three comparables have central air conditioning, and three comparables have a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments ranging from \$37,950 to \$44,572 or \$12.79 to \$14.57 per square foot of gross building area.

In rebuttal, the appellant's counsel argued that for the tax year 2023 (which is in the same general assessment period) the board of review granted a reduction in the subject's total assessment based on the "same evidence of value."

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.

Initially, with regard to the appellant's argument in rebuttal, the law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Moreover, the Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon constructive fraud and shall be binding

upon appellant and officials of government. (35 ILCS 200/16-185). Thus, each decision by the Board is necessarily fact specific and based upon the particular record of each case.

The record in this appeal contains a total of eight equity comparables in support of the parties' positions. The Board gave less weight to board of review comparables based on being located in differing assessment neighborhood code than the subject (comparables #3 and #4), having significantly newer ages (comparables #2 and #4) having a crawl space foundation, unlike the subject's basement finished with an apartment, (comparable #2), and/or having a garage which is not a feature of the subject property, (comparables #1, #2, and #4).

On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables which are overall more similar to the subject in location, age, bathroom count, and other features. However, each of the appellant's comparables are larger in gross building area, and three are newer in age relative to the subject, thus necessitating downward adjustments to the comparables for these superior differences in order to make them more equivalent to the subject. The best comparables in the record have improvement assessments ranging from \$30,310 to \$39,139 or from \$8.13 to 8.89 per square foot of gross building area. The subject's improvement assessment of \$40,409 or \$12.51 per square foot of gross building area is above the range established by the best comparables in the record both in terms of overall improvement assessment and on a per square foot of gross building area basis.

Therefore, based on this record, and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant demonstrated by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted.

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

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

APPELLANT

Sarit Levine, by attorney:
Glenn Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 1410
Chicago, IL 60602

COUNTY

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