



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

APPELLANT: Rachel Jakofsky
DOCKET NO.: 22-41813.001-R-1 through 22-41813.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Rachel Jakofsky, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-41813.001-R-1	10-23-101-041-0000	6,642	26,868	\$33,510
22-41813.002-R-1	10-23-101-044-0000	2,490	0	\$2,490

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 two parcels improved with a 1-story ranch style dwelling of masonry exterior construction with 1,222 square feet of living area.¹ The dwelling is approximately 67 years old. Features of the home include a basement with finished area, central air conditioning and a 2-car garage. The property has an approximately 6,788 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$330,000 as of January 1, 2022. The appraisal was prepared by Garry Nusinow, a Certified General Real

¹ The Board finds the best description of the subject's dwelling and site size was found in the appraisal submitted by the appellant which contains a sketch with measurements and includes site dimensions for both subject parcels.

Estate Appraiser. The intended use of the appraisal was to provide a basis for the appeal of the subject's ad valorem property tax assessment. The appraiser described the subject property condition to be predominantly original with the kitchen being updated approximately 15 years ago. Photographs included in the appraisal support this description.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting six comparable sales located from 0.19 to 0.77 of a mile from the subject property. The comparables have sites that range in size from 4,920 to 7,013 square feet of land area and are improved with ranch style dwellings of masonry or frame and masonry construction ranging in size from 1,234 to 1,421 square feet of living area. The homes range in age from 63 to 70 years old. Each comparable has a basement, five of which have finished area. Each dwelling has central air conditioning and a 1-car or a 2-car garage. One home has a fireplace. The comparables sold from March 2021 to February 2022 for prices ranging from \$271,000 to \$359,900 or from \$191.38 to \$291.65 per square foot of living area, land included.

After adjusting comparables #2 and #4 for sales or financing concessions, the appraiser adjusted the comparables for differences with the subject arriving at adjusted sale prices of the comparables ranging from \$276,500 to \$360,900 and an opinion of market value for the subject of \$330,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" for one of the subject's two parcels. The appellant submitted a copy of the Cook County Board of Review final decision disclosing the combined total assessment for the subject of \$42,490. The subject's assessment reflects a market value of \$424,900 or \$347.71² per square foot of living area, including land, when 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 sales located on the same block or within ¼ a mile from the subject property. The comparables have sites that range in size from 4,880 to 7,390 square feet of land area and are improved with 1-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,134 to 1,405 square feet of living area. The homes are from 67 to 70 years old. Each comparable has a basement, two of which have finished area. Three dwellings have central air conditioning and each property has a 1.5-car or a 2-car garage. The comparables sold from September 2020 to November 2022 for prices ranging from \$386,000 to \$509,272 or from \$274.73 to \$418.87 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

In rebuttal, the appellant submitted a brief and Multiple Listing Service (MLS) sheets for each of the board of review's comparable sales. The appellant argued the appraiser completed a detailed

² Based on a dwelling size of 1,222 square feet of living area.

interior and exterior inspection of the subject property and adjusted comparable sales in accordance with the Uniform Standards of Professional Appraisal Practice in arriving at the final opinion of value for the subject property. In contrast, the board of review submitted unadjusted raw sales. The appellant critiqued the board of review comparables arguing each of these properties are superior to the subject in terms of condition, finishes and amenities.

The Board finds the MLS sheets for board of review comparables #3, #4 and #5 are each depicted to have updated kitchen, bathrooms, roof and/or windows. The MLS for board of review comparable #2 advertised a newer roof and fresh paint. The MLS sheets submitted by the appellant disclosed board of review comparables #1 and #4 each have a finished basement and that comparables #2 and #4 each have one fireplace. Furthermore, the MLS for comparable #2 reported a sale price of \$550,000 which differs from the sale price reported in the board of review's grid analysis of \$509,272.

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 and the board of review submitted four comparable sales for the Board's consideration.

The Board gives little weight to board of review comparables #2, #3 and #4, which appear to have superior updating relative to the subject as disclosed in the respective MLService sheets. Furthermore, the MLS for comparable #2 disclosed a sale price inconsistent with the sale price reported by the board of review additionally comparable #4 sold in September 2020, less proximate in time to the January 1, 2022 assessment date at issue than other properties in the record. The Board gives some weight to board of review comparable #1 which sold proximate to the assessment date at issue, and is similar to the subject in location, age, design, dwelling size and features.

The appraiser selected six comparable properties and made reasonable adjustments for differences with the subject. However, the Board finds it problematic the appraiser included its comparable sale #6 which appears to be an outlier based on its sale price and per square foot sale price. Furthermore, the appraiser failed to select board of review comparable #1 which sold proximate to the assessment date and is located closer to the subject property than appraisal comparables #2 through #6.

As a result, the Board gives some weight to the final opinion of value for the subject as presented in the appellant's appraisal and some weight to board of review comparable #1. The appraisal presents an opinion of value for the subject of \$330,000 while board of review comparable #1 sold in April 2022 for a price of \$386,000. The subject's assessment reflects a market value of \$424,900, which falls above the appraised value and the best comparable sale in the record.

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After given some consideration to the appraised value and some consideration to board of review comparable #1, the Board finds 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: _____

November 25, 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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