



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

APPELLANT: Michael Gurevich
DOCKET NO.: 22-42947.001-R-1
PARCEL NO.: 10-16-414-045-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Michael Gurevich, 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, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$7,800
IMPR.: \$62,802
TOTAL: \$70,602

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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

A 4,562 square feet two-story dwelling of masonry construction built on a 6,000 square feet parcel in Skokie, Niles Township, Cook County constitutes the subject property. The 70-year-old class 2-11 property contains four bathrooms and a full basement but no air conditioning, garage, or fireplace.

Arguing the subject improvement assessment of \$65,200 is inequitably high, the appellant requests the Property Tax Appeal Board lower the assessment to \$13.30 per improvement square foot. As evidence that the subject improvement assessment is not on par with those of similar properties, the appellant provided information on four class 2-11 properties within .2 miles of the subject as assessment benchmarks. The appellant's suggested comparables all lacked a garage, fireplace, and air conditioning. These properties all had a full basement; a building age of 69 or

70 years; an improvement size between 4,013 and 4,348 per living square foot; and an improvement assessment between \$13.00 and \$13.50 per square foot.

The board of review responded that the \$65,200 improvement assessment (or \$14.29 per living square foot) was appropriate for the subject in its “Board of Review Notes on Appeal.” In defense of the \$73,000 total subject assessment, the board of review introduced into evidence four masonry buildings within a quarter mile of the subject as assessment equity comparables. Each of the board of review’s selections included no fireplaces; between three and four bathrooms; and either no garage, a two-car garage, or a three-car garage. The suggested comparables had buildings between 59 and 96 years of age; improvement area between 4,020 and 4,320 square feet; and improvement assessment between \$14.52 and \$14.98 per square foot.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the 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 Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

Of the parties’ submissions, the appellant selected the properties most similar to the subject, specifically in comparables #2 through #4. Appellant comparables #2 through #4 were all around the same age as the subject improvement and exactly matched the subject’s lack of fireplace, garage, and air conditioning, as well as the subject’s full basement. Though each had less improvement space than the subject, appellant property #3 slightly mitigated the deficiency with an extra half bathroom. More consequentially, the board of review submitted properties that varied significantly from the subject in at least one respect; for instance, while board of review comparables #2 and #4 had the same improvement area as appellant comparable #4, these properties were superior to the subject in that they featured a garage and air conditioning, respectively. Because appellant comparables #2 through #4 best resemble the subject improvement, they comprise the best evidence of assessment equity and circumscribe the range of acceptable improvement assessments between \$13.30 and \$13.50 per living square foot. As the subject’s improvement assessment of \$14.29 per square foot exceeds this equitable range,

PTAB finds the appellant proved assessment inequity by clear and convincing evidence and a reduction in the improvement assessment to \$13.50 per living square foot 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: _____

October 21, 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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