



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

APPELLANT: Alexander Smagorinsky  
DOCKET NO.: 22-48012.001-R-1  
PARCEL NO.: 04-10-101-046-0000

The parties of record before the Property Tax Appeal Board are Alexander Smagorinsky, the appellant(s); 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:** \$13,078  
**IMPR.:** \$21,422  
**TOTAL:** \$34,500

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 68-year-old, one-story, single-family dwelling of frame and masonry construction with 1,182 square feet of living area. Features of the home include a partial finished basement with a formal recreation room, central air conditioning, a fireplace, and a one-car garage. The property has a 10,060 square foot site located in Northbrook, Northfield 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 prepared by Larry Dvorkin, certified real estate appraiser estimating the subject property had a market value of \$345,000 as of January 1, 2022, subject to the statement of contingent and limiting conditions included in the appraisal. A site visit was conducted by the appraiser on October 12, 2022. The appraisal relied on the sales comparison approach to market value using information on three comparable sales all located within a half-

mile radius of the subject. The comparable properties sold in 2021. The comparable properties ranged: in price between \$245,000 to \$425,000; in size between 1,068 to 1,236 square feet of living area; and in sale price per square foot between \$229.40 to \$393.52, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,739. The subject's assessment reflects a market value of \$437,390 or \$370.04 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. All were improved with a class 2-34, multi-level, single-family dwelling with a partial finished basement with a recreation room, two have central air conditioning, and either a one or two-car garage. The improvements ranged: in age between 63 and 64-years old; in size between 1,094 and 1,455 square feet of living area; and in sale price per square foot between \$310.79 and \$353.95, including land. The exact proximity of the comparable properties to the subject were not disclosed by the BOR. However, the BOR did disclose that all the comparable properties were located the same city as the subject property.

In written rebuttal, the appellant argued that the submitted board of review's sales comparable properties should be accorded little or no weight by the Board. Appellant argued that the board of review's suggested comparable properties were separated from the subject by a major traffic artery and railroad tracks while the comparable properties provided in appellant's submitted appraisal are in the subject's immediate neighborhood within a 0.05- mile radius. The appellant reaffirmed the request for an assessment reduction.

Prior to a scheduled January 28, 2025, hearing before a PTAB Administrative Law Judge the parties agreed to waive hearing and have a decision rendered based on the previously submitted evidence.

### **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 Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of three suggested comparable properties with varying degrees of similarities to the subject. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, most notably location, condition, and amenities, and the appraiser determined that the subject's market value was \$345,000.

In contrast, the board of review's evidence consists of unadjusted sales data for three multi-level class 2-34 single family dwelling comparable sales properties with varying degrees of similarities to the one-story, class 2-03 subject property. Accordingly, the Board finds the subject property had a market value of \$345,000 as of the assessment date at issue. The Board therefore concludes that a reduction in the subject's assessment consistent with the fair market value determination set forth in the appraisal 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: \_\_\_\_\_

May 20, 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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