



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

APPELLANT: Jeffrey & Kierston Cernek
DOCKET NO.: 22-48531.001-R-1
PARCEL NO.: 04-33-408-004-0000

The parties of record before the Property Tax Appeal Board are Jeffrey & Kierston Cernek, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 **No Change** 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: \$12,214
IMPR.: \$89,084
TOTAL: \$101,298

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of brick exterior construction with 4,386 square feet of living area.¹ The dwelling is approximately 14 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 3-car garage. The property has an 11,104 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$940,000 as of January 1, 2022. The appraisal was prepared by Tom Boyle, Jr., an associate real estate

¹ The Board finds the best evidence of dwelling size is found in the appellant's appraisal which includes a sketch with measurements of the improvements.

trainee appraiser, and David Conaghan, a certified general real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraisers selected five comparable sales located within 0.65 of a mile from the subject. The parcels range in size from 10,020 to 25,644 square feet of land area and are improved with traditional style homes ranging in size from 4,100 to 4,595 square feet of living area. The dwellings range in age from 14 to 34 years old. Each home has a basement, four of which have finished area, central air conditioning, and a 2-car or a 3-car garage. The comparables sold from February 2020 to December 2021 for prices ranging from \$747,000 to \$1,085,000 or from \$182.20 to \$236.13 per square foot of living area, including land. The appraisers adjusted sale #1 for sale or financing concessions and then adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$768,730 to \$1,055,505. Based on this analysis, the appraisers concluded a value for the subject of \$940,000 as of January 1, 2022.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,298. The subject's assessment reflects a market value of \$1,012,980 or \$230.96 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 subarea as the subject. Comparable #4 is the same property as the appraisal sale #2. The parcels range in size from 10,065 to 14,065 square feet of land area and are improved with 2-story homes ranging in size from 4,017 to 4,595 square feet of living area. The dwellings range in age from 14 to 19 years old. Each home has a basement, three of which have finished area, central air conditioning, and a 2-car or a 3-car garage. The comparables sold from June 2021 to August 2022 for prices ranging from \$1,040,000 to \$1,227,500 or from \$236.13 to \$280.02 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board gives less weight to the appraised value conclusion as the appraisers selected two comparables that sold in 2020, less proximate in time to the

assessment date, and selected two comparables that are substantially older homes than the subject when more recent sales of properties similar to the subject in age were available, as shown by the board of review's comparables. Moreover, the appraisers made a minimal adjustment of \$2,000 for age to the two comparables that are twice the age of the subject without adequate explanation for these adjustments. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of eight comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appraisal sales #1, #4, and #5, due to substantial differences from the subject in age and/or which sold less proximate in time to the assessment date than the other comparables in this record. The Board gives less weight to the board of review's comparable #1, which lacks finished basement area that is a feature of the subject.

The Board finds the best evidence of market value to be the appraisal sales #2 and #3 and the board of review's comparables #2, #3, and #4, including the common sale. These properties sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, and most features. These comparable sold for prices ranging from \$747,000 to \$1,227,500 or from \$182.20 to \$273.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,012,980 or \$230.96 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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

AGENCY

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