FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brandon Boyewsky
DOCKET NO.: 22-48625.001-R-1 through 22-48625.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Brandon Boyewsky, 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, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-48625.001-R-1	04-25-313-021-0000	5,850	22,377	$28,227
22-48625.002-R-1	04-25-313-022-0000	5,850	29,836	$35,686
22-48625.003-R-1	04-25-313-023-0000	5,850	22,377	$28,227

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 three parcels improved with a 2-story dwelling of frame and masonry exterior construction with 3,108 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, 4.5 bathrooms, and a 2-car garage. The property has a combined 9,750 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding 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 and from 0.1

of a mile to 1 mile from the subject. The comparables are improved with 2-or-more-story, class 2-78 homes of frame and masonry exterior construction ranging in size from 2,800 to 3,114 square feet of living area. The dwellings range in age from 30 to 54 years old. Each home has a basement, central air conditioning, a fireplace, 2.5 bathrooms, and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from $58,330 to $65,945 or from $20.45 to $21.45 per square foot of living area.

The appellant submitted a final decision of the board of review disclosing the total combined assessment for the subject of $92,140. The appellant reported the subject property has an improvement assessment of $74,590 or $24.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $65,000.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on one equity comparable[1] located within the same assessment neighborhood code as the subject and 0.25 of a mile from the subject. This property is improved with 2-story, class 2-08 home of frame and masonry exterior construction with 3,819 square feet of living area that is approximately 22 years old. This home has a basement with finished area, central air conditioning, two fireplaces, 4.5 bathrooms, and a 2-car garage. This comparable has a combined improvement assessment of $113,042 or $29.60 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The record contains a total of five equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 and the board of review's comparable, due to substantial differences from the subject in age or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, which are more similar to the subject in dwelling size, location, and some features, although these comparables are smaller and older homes than the subject and have fewer bathrooms than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of $58,330 and $59,375 or from $20.45 and $20.65 per square foot of living area, respectively. The subject's

[1] The board of review presented four comparables but comparables #1 and #4 are two of the subject parcels and comparables #2 and #3 have the same address indicating they are part of one multi-parcel property.

improvement assessment of $74,590 or $24.00 per square foot of living area falls above the two best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, age, and bathroom count, the Board finds the subject's assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: ______________________ ______________________

C E R T I F I C A T I O N

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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