



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

APPELLANT: Eugene Makovetskiy
DOCKET NO.: 22-50058.001-R-1
PARCEL NO.: 18-09-404-064-0000

The parties of record before the Property Tax Appeal Board are Eugene Makovetskiy, the appellant, by attorney Robert 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:

LAND: \$3,937
IMPR.: \$41,098
TOTAL: \$45,035

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 2-story multi-family building of masonry exterior construction with 3,921 square feet of building area. The building is approximately 45 years old. Features include a basement finished with an apartment and central air conditioning. The property has a 6,300 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-11 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 282 feet to 1.2 miles from the subject. The comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,150 to 4,346 square feet

of building area. The buildings range in age from 44 to 55 years old. Each comparable has a basement, three of which are finished with an apartment, and central air conditioning. Two comparables have a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$30,681 to \$42,570 or from \$9.52 to \$9.93 per square foot of building area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$38,230.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,035. The subject property has an improvement assessment of \$41,098 or \$10.48 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in La Grange and Countryside and within the same assessment neighborhood code as the subject. One comparable is on the same block as the subject and two comparables are 0.25 of a mile from the subject. Two comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction with 2,964 and 4,278 square feet of building area and one comparable is improved with a 1-story, class 2-02 home of frame exterior construction with 760 square feet of living area. The comparables range in age from 31 to 95 years old. Each comparable has a basement, one of which is finished with a recreation room. One comparable has central air conditioning and two comparables have a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$14,727 to \$44,982 or from \$10.51 to \$19.38 per square foot of building or 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 seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 and the board of review's comparables #1 and #2, which are located more than one mile from the subject or in a different city than the subject and/or due to substantial differences from the subject in dwelling/building size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 and the board of review's comparable #3, which are more similar to the subject in building size, age, location, and most features, although two comparables have garages unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more

equivalent to the subject. These comparables have improvement assessments that range from \$34,775 to \$44,982 or from \$9.80 to \$10.51 per square foot of building area. The subject's improvement assessment of \$41,098 or \$10.48 per square foot of building area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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: _____

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: _____

August 19, 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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