



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

APPELLANT: Ian Boiskin
DOCKET NO.: 22-50500.001-R-1
PARCEL NO.: 04-16-105-003-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Ian Boiskin, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$30,000
IMPR.: \$99,729
TOTAL: \$129,729

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

The subject property consists of a 4,888 square feet building of frame and masonry construction perched on a 20,000 square feet lot in Northbrook of Northfield Township, Cook County. The 12-year-old, class 2-08 structure contained four bathrooms, a full basement, a three-car garage, central air conditioning, and two fireplaces.

Contesting the \$99,729 subject improvement assessment for nonuniformity, the appellant requests the Property Tax Appeal Board (PTAB) reduce the assessment to \$12.14 per improvement square foot instead. To show that the subject improvement assessment is not on par with those of similar properties, the appellant nominated five class 2-08 properties in the subject's neighborhood as assessment benchmarks. These suggested comparables all had at least one fireplace, a full basement, and two or three bathrooms. Additionally, the appellant's selections ranged between 33

and 36 years in building age; between 4,432 and 4,577 in living square footage; and between \$10.23 and \$12.84 per square foot in improvement assessment.

In response, the board of review countered that the subject improvement assessment of \$99,729, or \$20.40 per living square foot, was equitable in its “Notes on Appeal.”¹ The county board of review defended the \$129,729 total subject assessment with four two-story properties in the subject’s neighborhood ranging between \$22.60 and \$25.50 per improvement square foot in assessment. The board of review’s preferred comparators all featured air conditioning, a three- or 3.5-car garage, and at least four full bathrooms. These properties further spanned five and 27 years in building age and 4,071 and 4,953 square feet in living area.

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). Yet 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 at least 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 did not overcome this burden of proof.

In this record, only board of review comparable #2 and perhaps appellant comparables #2 and #4 can be considered remotely comparable for the purposes of determining assessment uniformity.² Because this record does not contain the minimum three comparable properties tending to show overassessment of the subject as required by law, PTAB concludes the appellant fell short of proving assessment inequity by clear and convincing evidence and a reduction in the assessment is therefore not warranted.

¹ PTAB observes that in its “Notes on Appeal,” the county board of review referenced its 2023 decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

² PTAB notes discrepancies between the appellant’s description of the subject and the board of review’s description. After holistically considering the evidence, PTAB considers these discrepancies immaterial to the outcome.

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: _____

December 23, 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

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