



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

APPELLANT: Gadi Cohen  
DOCKET NO.: 22-52492.001-R-1  
PARCEL NO.: 04-02-100-015-0000

The parties of record before the Property Tax Appeal Board are Gadi Cohen, the appellant, by attorney Benjamin Bilton, of Worssek & Vihon LLP 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 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:** \$25,497  
**IMPR.:** \$14,503  
**TOTAL:** \$40,000

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 1-story, ranch style dwelling of frame exterior construction with 1,471 square feet of living area.<sup>1</sup> The dwelling is 67 years old. Features of the home include a slab foundation, central air conditioning, one fireplace, and a 2-car garage. The property has a 36,116 square foot site and is 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 a retrospective appraisal of the subject property estimating a market value of \$400,000 as of January 1, 2022. The appraisal was prepared by Tom Boyle, Jr., an Associate

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<sup>1</sup> The Board finds the best description of the subject property was found in the appellant's appraisal which included a sketch diagram with exterior dimensions and area calculations.

Real Estate Trainee Appraiser who inspected the interior and exterior of the subject property and Supervisory Appraiser, David Conaghan, a Certified General Real Estate Appraiser who inspected the exterior of the subject property. The property rights appraised were fee simple. The intended use of the retrospective appraisal was to estimate the market value of subject property for ad valorem tax assessment. The appraiser described the subject property as of the effective date of the appraisal was vacant and had rotting windowsills, damaged drywall and damage to fireplace hearth and mantle but was in average condition. The appraiser provided interior photographs documenting the condition.

In estimating the value of the subject property, the appraiser developed sales comparison approach to value utilizing five comparable sales that are located from .09 to .97 of a mile from the subject. The comparables have sites ranging in size from 12,160 to 39,690 square feet of land area and are improved with ranch style dwellings of brick, aluminum, or vinyl siding exterior construction ranging in size from 1,400 to 1,641 square feet of living. The dwellings are 64 to 66 years old, two of which have basements with finished area and two of which have crawl space foundations. Each comparable has central air conditioning, one or two fireplaces and a 2-car garage. The comparables sold from February to September 2021 for prices ranging from \$325,000 to \$485,000 or from \$209.68 to \$323.33 per square foot of living area, including land. After considering adjustments to the comparables for differences in site size, quality of construction, room count, basement finish, and fireplace count when compared to the subject, the appraiser arrived at an estimated market value of \$400,000 as of January 1, 2021. Based on this evidence, the appellant requested a reduction in the subject property's total assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,997. The subject's assessment reflects a market value of \$509,970 or \$346.68 per square foot of living area, including land, when applying the level of assessment of 10% for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information three comparable sales, one of which has the assessment neighborhood and is located on the same street and block as the subject. The comparables have sites ranging in size from 8,978 to 39,960 square feet of land area and are improved with 1-story dwellings of frame exterior construction ranging in size from 1,380 to 1,543 square feet of living. The dwellings are 59 to 66 years old and have partial or full unfinished basements. Each comparable has one fireplace and a 1.5-car or a 2-car garage. Comparable #1 has central air conditioning. The comparables sold from October 2020 to November 2022 for prices ranging from \$410,000 to \$504,000 or from \$297.10 to \$357.45 per square foot of living area, including land. Based on this evidence the board of review requests confirmation of the subject's assessment.

### **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 a reduction in the subject's assessment is warranted based on the evidence in the record.

The record contains an appraisal submitted by the appellant and three comparable sales submitted by the board of review to support their respective positions before the Board.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser applied adjustments to the comparables for differences from the subject to arrive at an estimated market value of \$400,000. The subject's assessment reflects a market value of \$509,980 which is above the appraised value. The Board gave less weight to the unadjusted board of review comparable sales as they do not overcome the more detailed valuation analysis contained in the appellant's appraisal. In addition, one board of review comparable sold 14 months prior to the January 1, 2022, assessment date and was less likely to be reflective of market value as of that date. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: 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

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