



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

APPELLANT: Paul & Kira Dukach
DOCKET NO.: 22-53600.001-R-1
PARCEL NO.: 04-03-106-034-0000

The parties of record before the Property Tax Appeal Board are Paul & Kira Dukach, 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: \$12,750
IMPR.: \$123,986
TOTAL: \$136,736

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 two-story dwelling of brick exterior construction with 5,921 square feet of living area. The dwelling is 10 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a four-car garage.¹ The property has a 25,500 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-09 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 \$1,300,000 as of January 1, 2022. The appraisal was prepared by Marco Mallard and DaShawn

¹ The Board finds the appraisal submitted by the appellants to be the best evidence of the subject's features.

Weaver-Drew. The purpose of the appraisal was to determine the market value of the subject property for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value by examining four comparable sales located within the subject's assessment neighborhood and within .21 of a mile of the subject. The comparables are improved with dwellings ranging in size from 4,000 to 5,680 square feet of living area. The dwellings range from 7 to 19 years old. Each comparable has central air conditioning, two fireplaces, a full or partial basement with finished area, and a three-car or five-car garage. One comparable has an inground swimming pool. The parcels range in size from 19,283 to 24,600 square feet of land area. The sales occurred from June to August 2021 for prices ranging from \$1,100,000 to \$1,300,000 or from \$228.87 to \$325.00 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, dwelling size, bathroom count, garage size, and other features to arrive at adjusted prices ranging from \$1,225,300 to \$1,387,050. Based on this data, the appraisers arrived at a market value of \$1,300,000 or \$219.56 per square foot of living area, including land, as of January 1, 2022. The appraisers stated that "every effort [was made] to use the most recent, similar style units within the subject's immediate complex/neighborhood." Most weight was given to comparable #1. The appellants requested the subject's assessment be reduced 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 \$136,736. The subject's assessment reflects a market value of \$1,367,360 or \$230.93 per square foot of living area, land included, when using the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale located within the subject's assessment neighborhood and within the same block as the subject. The comparable is a two-story class 2-09 dwelling of frame and masonry exterior construction with 5,625 square feet of living area. The comparable has central air conditioning, a fireplace, a full basement with finished area, and four-car garage. The parcel contains 19,503 square feet of land area. The comparable sold in May 2021 for a price of \$1,600,000 or for \$284.44 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 parties submitted an appraisal and one comparable sale for the Board's consideration. The Board gives less weight to the value conclusion in the appraisal submitted by the appellants, which inexplicably omitted the sale presented by the board of review, which is located on the

same block as the subject, sold proximate to the assessment date at issue, and is similar to the subject in age, dwelling size, and features. The Board will instead examine the raw sales in the record.

The Board gives reduced weight to appraisal sales #2, #3, and #4, which differ from the subject in dwelling size. The Board finds the best evidence of market value to be appraisal comparable #1 and the comparable submitted by the board of review, which sold proximate to the lien date at issue and are similar to the subject in age, dwelling size, and some features. These most similar comparables sold in May and August 2021 for prices of \$1,300,000 and \$1,600,000 or \$228.87 and \$284.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,367,360 or \$230.93 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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

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