



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

APPELLANT: Dmitriy Nudelman
DOCKET NO.: 22-53879.001-R-1
PARCEL NO.: 04-08-300-086-0000

The parties of record before the Property Tax Appeal Board are Dmitriy Nudelman, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC, 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: \$9,999
IMPR.: \$42,000
TOTAL: \$51,999

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 two-story townhome of masonry exterior construction with 2,440 square feet of living area. The dwelling is approximately 41 years old. Features of the townhome include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 3,472 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on February 26, 2019 for a price of \$417,500. The property was sold by Elizabeth Louise Jantelezio as Trustee, the parties to the transaction were not related family members and the property was sold through use of a Realtor after having been advertised on the

market with the Multiple Listing Service (MLS) for a period of four months. In addition, the property was not sold due to a foreclosure proceeding and was not transferred by a contract for deed. As documentary support, the appellant submitted a copy of the Trustee's Deed, a document depicting the property's sale history and a copy of the Settlement Statement which depicted the distribution of two commissions to @properties. A copy of documentation related to the mortgage related to the purchase was also submitted. A copy of the MLS data sheet related to the sale and listing depicted that the property was originally listed with an asking price of \$444,900, which was reduced to \$434,900 before the property eventually sold for \$417,500. The listing further shows conventional financing was used for the purchase.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the 2019 purchase price as of January 1, 2022 since as part of the 2022 revaluation, sales data from 2019, 2020 and 2021 were considered. Therefore, the appellant contends the 2019 sale price is a valid indicator of the subject's estimated market value.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$51,999. The subject's assessment reflects a market value of \$519,990 or \$213.11 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

As part of the board of review's grid analysis, the subject is depicted as having sold in February 2019 for a price of \$417,500 or \$171.11 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject property where each comparable is also in the same block as the subject. The parcels range in size from 2,842 to 3,352 square feet of land area which is improved with a class 2-95 two-story townhouse of masonry exterior construction. The dwellings are either 42 or 47 years old and range in size from 1,925 to 2,576 square feet of living area. Each home has a full basement, one of which has finished area, central air conditioning, a fireplace and a two-car garage. Comparable #4 also has "other improvements" that are not further identified on the record. The comparables sold from July to November 2022 for prices ranging from \$486,900 to \$685,000 or from \$235.79 to \$335.78 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 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted data in support of the subject's February 2019 purchase price and the board of review submitted comparable sales that occurred in 2022 to support the parties' respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the sale of the subject which occurred approximately 34 months prior to the valuation date at issue herein of January 1, 2022 and therefore is less likely to be indicative of 'current' market value. The Board has also given reduced weight to board of review comparable #4, due to its finished basement and substantially smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value in the record to be comparable sales #1, #2 and #3 submitted by the board of review which are located in the same neighborhood code as the subject, the same block as the subject, have somewhat similar lot sizes to the subject with similar story height and exterior construction as the subject. These three homes bracket the subject's dwelling size and each has a full basement, central air conditioning, a fireplace and a two-car garage like the subject property. These comparables sold from 7 to 11 months after the valuation date at issue and were similar to the subject in location, style, construction, features, age and/or land area. The comparables sold from July to November 2022 for prices ranging from \$486,900 to \$685,000 or from \$235.79 to \$335.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$519,990 or \$213.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and below the range on a per-square-foot of living area basis.

In conclusion, based on this record and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject property is not overvalued 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: _____

September 16, 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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