



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

APPELLANTS: Orest & Olha Motkalyuk
DOCKET NO.: 22-54984.001-R-1
PARCEL NO.: 04-09-306-005-0000

The parties of record before the Property Tax Appeal Board are Orest & Olha Motkalyuk, 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** assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,138
IMPR.: \$60,604
TOTAL: \$71,742

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 2-story dwelling of frame and masonry exterior construction with 2,832 square feet of living area. The home is approximately 22 years old. Features include a full basement, central air conditioning, two fireplaces, and a 2-car garage. The property has a 7,425 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information, including property characteristics printouts, on three equity comparables; one of which is located in the same assessment neighborhood code as the subject. The comparables are located from 226 feet to 3 miles from the subject property. The comparables are improved with 2-story, class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,659 to

2,945 square feet of living area. The homes range in age from 17 to 24 years old. Each comparable has a full basement, central air conditioning, one or two fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$51,586 to \$56,977 or \$19.35 and \$19.40 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced.

The appellants' submission included a copy of the "Cook County Board of Review" final decision for the 2022 tax year disclosing the subject has a total assessment of \$71,742. The subject has an improvement assessment of \$60,605 or \$21.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood code, as well as being located in the subject's tax block or ¼ of a mile from the subject. The comparables are improved with 2-story, class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,641 to 3,126 square feet of living area. The homes range in age from 10 to 57 years old. Each comparable has a full basement, central air conditioning, one or two fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$59,071 to \$72,028 or from \$21.57 to \$25.39 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #3 which are located 3 miles from the subject and in a different assessment neighborhood than the subject, less proximate to the subject than the other comparables in this record. The Board also gives less weight to board of review comparables #2 and #4 which differ substantially from the subject in age.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1 as well as board of review comparables #1 and #3 which are overall more similar to the subject in location, design/class, age, dwelling size, and other features. These comparables have improvement assessments ranging from \$56,977 to \$67,425 or from \$19.35 to \$25.39 per square foot of living area. The subject's improvement assessment of \$60,605 or \$21.40 per square foot of living area falls within the range established by the best comparables in this record. After considering the adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Orest & Olha Motkalyuk, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602