



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

APPELLANT: Merle Reskin
DOCKET NO.: 22-56785.001-R-2 through 22-56785.002-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Merle Reskin, the appellant, by George J. Relias, attorney-at-law of Relias Law Group, Ltd. 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|--------------------|---------|---------|-----------|
| 22-56785.001-R-2 | 04-14-200-005-0000 | 90,256 | 2,208 | \$92,464 |
| 22-56785.002-R-2 | 04-14-200-006-0000 | 141,936 | 108,175 | \$250,111 |

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 two adjacent parcels with a combined land area of 290,240 square feet improved with a two-story dwelling of frame and masonry exterior construction containing 13,703 square feet of living area. The dwelling is approximately 42 years old. Features of the property include a partial basement with finished area, central air conditioning, four fireplaces, seven bathrooms, and a 4-car garage.¹ The subject is classified as a class 2-09 and class 2-90 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant and the board of review described the subject as having a partial basement. The board of review further indicated the basement has a formal recreation room, which was not refuted by the appellant. However, the appellant also submitted copies of the subject's property characteristic sheets from the Cook County Assessor's Office stating the home has a full unfinished basement. For purposes of this appeal the Board will accept the board of review description of the subject's basement.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales composed of class 2-09 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 9,748 to 10,729 square feet of living area. The dwellings are either 18 or 41 years old. Each comparable has a full basement with finished area, central air conditioning, five or six full bathrooms, one or two half bathrooms, and a 4-car garage.² The comparables also have 2, 3 or 6 fireplaces. The comparables have sites ranging in size from 50,096 to 79,715 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from .2 to .9 of a mile from the subject property. Comparable #3 is located along the same street as the subject property. The sales occurred from September 2020 to September 2022 for prices ranging from \$1,440,000 to \$3,000,000 or from \$141.62 to \$307.76 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$315,099 to reflect a market value of \$3,150,986 or \$229.95 per square foot of living area, land included.

The appellant submitted a copy of the final decision issued by the board of review disclosing the two parcels under appeal have a final total combined assessment of \$482,411. The subject's total combined assessment reflects a market value of \$4,824,110 or \$352.05 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The appellant's submission indicated the subject property has a combined improvement assessment of \$250,219 or \$18.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for parcel number 04-14-200-006-0000 disclosing a total assessment for the parcel of \$386,909, which differs slightly from the final decision indicating the subject parcel had a total assessment of \$386,908.

In support of its contention of the correct assessment the board of review submitted information on four comparables, none of which had any sales information. The comparables are composed of class 2-09 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 5,005 to 8,559 square feet of living area and in age from 13 to 22 years old. Each comparable has a full basement with a recreation room, central air conditioning, two to four fireplaces, five or six full bathrooms, one or two half bathrooms, and a 2-car, 3-car or 4-car garage. Only comparable #3 has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$103,795 to \$204,704 or from \$18.23 to \$39.02 per square foot of living area. The Board indicated the subject home has an improvement assessment of \$17.88 per square foot of living area.

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

² The appellant submitted copies of the Cook County Assessor's property characteristic sheets for the comparables and copies of the Multiple Listing Service (MLS) listings for the comparables from which descriptive information was obtained or verified.

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 met meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be appellant's comparable sales that have varying degrees of similarity to the subject property with the primary differences being in land area, dwelling size, and/or age.. These comparables sold from September 2020 to September 2022 for prices ranging from \$1,440,000 to \$3,000,000 or from \$141.62 to \$307.76 per square foot of living area, including land. Appellant's comparable #3 is most similar to the subject in location and sold most proximate in time to the assessment date at issue for a price of \$3,000,000 or \$307.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$4,824,110 or \$352.05 per square foot of living area, including land, which is above the range established by the comparable sales in this record. These sales support the conclusion the subject property is overvalued. The Board gives little weight to the board of review assessment equity evidence as this did not address the appellant's overvaluation argument. Based on this record the Board finds a reduction in the subject's assessment 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: _____

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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