



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

APPELLANT: Rachel Jakofsky
DOCKET NO.: 23-40691.001-R-1 through 23-40691.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Rachel Jakofsky, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, 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
23-40691.001-R-1	10-23-101-041-0000	6,642	26,868	\$33,510
23-40691.002-R-1	10-23-101-044-0000	2,490	0	\$2,490

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 2023 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 parcels improved with a 1-story ranch style dwelling of masonry exterior construction with 1,222 square feet of living area.¹ The dwelling is approximately 67 years old. Features of the home include a basement with finished area, central air conditioning and a 2-car garage. The property has an approximately 6,788 square foot site and is located in Skokie, Niles 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 an appraisal estimating the subject property had a market value of \$330,000

¹ The Board finds the best description of the subject's dwelling size and site size was found in the appraisal submitted by the appellant which contains a sketch with measurements and includes site dimensions for the subject parcels.

as of January 1, 2022. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser. The intended use of the appraisal was to provide a basis for the appeal of the subject's ad valorem property tax assessment.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting six comparable sales located from 0.19 to 0.77 of a mile from the subject property. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables sold from March 2021 to February 2022 for prices ranging from \$271,000 to \$359,900 or from \$191.38 to \$291.65 per square foot of living area, land included. After adjusting the comparables for differences with the subject the appraiser arrived at adjusted sale prices of the comparables ranging from \$276,500 to \$360,900 and an opinion of market value for the subject of \$330,000.

The appellant also revealed in the Residential Appeal petition that the subject property is an owner-occupied residence.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" for one of the subject's two parcels. The appellant submitted a copy of the Cook County Board of Review final decision disclosing the combined total assessment for the subject of \$42,490. The subject's assessment reflects a market value of \$424,900 or \$347.71² 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 notes on appeal also disclosed the 2022 tax year was the first year of the subject's triennial general assessment period and no equalization factor was applied in Niles Township for tax year 2023.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same block or within ¼ a mile from the subject property. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables sold from September 2020 to March 2023 for prices ranging from \$407,500 to \$509,272 or from \$348.29 to \$418.87 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

In rebuttal, the appellant submitted a brief and printout labeled Tax Details for one of the subject parcels. The appellant contended the subject property has a pending 2022 appeal, the property is owner occupied and has not sold in an arm's length transaction. Therefore, the appellant argued, if a reduction is granted for the appellant's 2022 appeal, the rollover provision of the Property Tax Code should apply to this 2023 appeal.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of an appeal

² Based on a dwelling size of 1,222 square feet of living area.

before the Board for the 2022 tax year under Docket No. 22-41813. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the combined total assessment of the subject property to \$36,000 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2023 is an owner-occupied residence, which was not refuted by the board of review.

Conclusion of Law

The taxpayer contends 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 a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2022 tax year of \$36,000 should be carried forward to the 2023 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2022 tax year under Docket No. 22-41813 in which a decision was issued based upon the evidence presented by the parties reducing the subject's combined total assessment to \$36,000.³ The record indicates the subject property is an owner-occupied dwelling and that 2022 and 2023 are within the same general assessment period. The record further indicates that no equalization factor was applied in Niles Township for the 2023 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

³ The Property Tax Appeal Board decisions for the 2022 and 2023 tax years are being issued contemporaneously by the Board.

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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