



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

APPELLANT: Shirley Berezin
DOCKET NO.: 23-45186.001-R-1
PARCEL NO.: 10-14-323-023-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Shirley Berezin, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$11,790
IMPR.: \$38,227
TOTAL: \$50,017

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to 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

A 2,105 square feet multi-level building of frame and masonry construction situated on an 8,131 square feet lot in Skokie, Niles Township, Cook County comprises the subject property. The 66-year-old class 2-34 residence contains 2.5 bathrooms, central air conditioning, an attached two-car garage, and a partial basement. The petition indicated that the dwelling is owner-occupied and had not been recently sold as of 2023.

Contesting the \$42,209 subject improvement as inequitable, the appellant requests the Property Tax Appeal Board reduce the assessment to remain in line with those of similar properties. The appellant placed into evidence details on four class 2-34 properties within .4 miles of the subject as assessment benchmarks. These proposed comparables all included a partial basement, air conditioning, and at least a one-car garage but otherwise ranged in bathroom count, improvement size, and improvement assessment rate.

The board of review responded that the \$20.05 per improvement square foot was correct in its “Board of Review Notes on Appeal.” To fortify its argument of assessment equity for the subject, the county board of review entered into evidence four multi-level frame-and-masonry properties within a quarter mile of the subject that ranged between \$20.95 and \$22.88 per improvement square foot in assessment rate. The board of review’s preferred comparables matched the subject in terms of air conditioning inclusion, lack of a fireplace, and basement size but varied in bathroom count, improvement square footage, and garage size.

Conclusion of Law

The record shows that the Property Tax Appeal Board (PTAB) reduced the subject property’s total assessment to \$50,017 for the 2022 assessment year in docket 22-43304.001-R-1. Because the 2023 tax year falls within the same triennial assessment period as 2022 for the Niles Township, PTAB finds the assessment for the 2022 tax year should be carried forward to 2023 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 [PTAB] 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 [PTAB]’s assessment is based, or unless the decision of [PTAB] is reversed or modified upon review.

PTAB issued a decision reducing the subject’s assessment for the 2022 tax year that, to its knowledge, has not been reversed or modified upon review. Moreover, the record indicates that the subject property is an owner-occupied dwelling, that 2022 and 2023 are within the same general assessment period for the township, and that no evidence suggests the subject was sold at less than fair cash value subsequent to PTAB’s decision for the 2022 tax year. For these reasons, PTAB finds that a decrease in the subject’s 2023 assessment is justified to reflect the \$50,017 total assessment in PTAB’s decision for the 2022 tax year plus the application of an equalization factor, if any.

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: October 21, 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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