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

APPELLANT: Howard Tolsky
DOCKET NO.: 23-49514.001-R-1
PARCEL NO.: 17-10-107-016-1189

The parties of record before the Property Tax Appeal Board are Howard Tolsky, the appellant(s), by attorney Huan Cassioppi Tran, of Flanagan/Bilton LLC 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:

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|---|---|
| **LAND:** | $3,081 |
| **IMPR.:** | $104,419 |
| **TOTAL:** | $107,500 |

Subject only to the State multiplier as applicable.

## Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 a single condominium unit on the thirty-ninth floor of a condominium building containing 212 units. The subject unit, classified as 2-99 under the Cook County Real Property Assessment Classification Ordinance, is 2,432 square feet in area and has a 0.66% ownership interest in the common elements of the building. The building is approximately twenty-one years-old and is located on a 26,210 square foot site in North Chicago Township, Chicago, Cook County. On his petition, the appellant indicates that the property is owner-occupied.

The appellant contends overvaluation as a basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of $1,075,000 as of January 1, 2021. The appraisal was prepared by Michael Pomorski, a certified real estate appraiser who inspected and photographed the subject property.

The appraiser relied on the sales comparison approach in his evaluation. The appraiser used sales of three comparable properties in the same building as the subject property with sales taking place from June 2020 to January 2021 for prices ranging from $1,075,000 to $1,125,000 or from $430.00 to $631.30 per square foot of living area, land included in the sales prices. The appraiser adjusted the sales prices to a range of $1,075,000 to $1,149,000 to account for differences between the subject and the comparables in terms of living area, room count, condition, modernization and parking. Photographs of the subject dwelling were included with the appraisal. Based on this evidence, the appellant is requesting an assessment amount of $107,500.

This property was also the subject of an appeal with the Property Tax Appeal Board for the 2021 tax year under Docket Number 21-53012-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to $107,500 based on the same appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $142,956 when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 properties of 10%. In support of the current assessment, the board of review submitted data on forty-nine sales within the subject's building with an aggregate ownership interest of 22.3043%. The comparable sales occurred from January 2021 to December 2023 for an aggregate total of $47,243,000.

## Conclusion of Law

The appellant contends overvaluation as the basis for appeal. The subject had a previous decision based on the same contention of overvaluation. The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue 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 Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2021 tax year. The 2021 and 2023 assessment years are within the same general assessment period for North Chicago Township. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision has been reversed or modified upon review. The appellant's petition discloses that the subject is owner-occupied. The Property Tax Appeal Board finds that the subject's current assessment does not reflect the

assessment as established in the Board's prior year’s decision and a reduction in the assessment is warranted.

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:

C E R T I F I C A T I O N

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 17, 2026

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 9-215 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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