FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ian Boiski
DOCKET NO.: 23-52003.001-R-1
PARCEL NO.: 04-16-105-003-0000

The parties of record before the Property Tax Appeal Board are Ian Boiski, the appellant, by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, 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 ***No Change*** 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:

LAND:	$30,000
IMPR.:	$83,096
TOTAL:	$113,096

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 a 2-story dwelling of frame and masonry exterior construction containing 4,888 square feet of living area. The dwelling is approximately 18 years old.[1] Features of the home include a full basement with finished area, 2 fireplaces, 4 full and 1 half bathrooms, and a 3-car garage. The property has a 20,000 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

[1] The parties' grid analyses differ regarding the subject dwelling's age and bathroom count. The Board find the subject is approximately 18 years and has 4½ bathrooms as reported by the board of review and was unrefuted by the appellant.

comparables located within the same assessment neighborhood as the subject. The appellant's grid analysis reported the comparables' proximity to the subject property was "unknown." The comparables are improved with class 2-06 and 2-08, 2-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,493 to 4,950 square feet of living area. The dwellings are 23 to 40 years old. Each comparable has a basement with finished area, central air conditioning, 1 or 2 fireplaces, from 2 to 4 full and 1 or 2 half bathrooms, and a 3-car garage. The comparables have improvement assessments that range from $59,206 to $77,660 or from $12.93 to $15.69 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $69,458 or $14.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $113,096. The subject property has an improvement assessment of $83,096 or $17.00 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 and within the subject's block or approximately 0.25 of a mile from the subject. Two comparables are also located along the same street as the subject property. The comparables are improved with class 2-08, 2-story dwellings of masonry exterior construction that range in size from 4,032 to 4,776 square feet of living area. The dwellings are 4 to 22 years old. Each comparable has a basement with three having a finished area, central air conditioning, a fireplace, from 3 to 6 full and 1 or 2 half bathrooms, and a 3-car garage. The comparables have improvement assessments ranging from $75,116 to $97,655 or from $17.00 to $23.01 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The record contains nine suggested equity comparables for the Board's consideration with varying degrees of similarity to the subject in location, age, dwelling size and other features. Nevertheless, the Board gives the most weight to the board of review's comparables #2 and #3 which are located within the same assessment neighborhood, block and street as the subject. In addition, these two comparables are relatively similar to the subject in age and dwelling size, but either lack one additional full bathroom or finished basement area when compared to the subject, suggesting downward adjustments would be required for these differences to make them more equivalent to the subject. These two comparables have improvement assessments of $75,116 and $81,102 or $17.00 and $18.63 per square foot of living area. The subject's improvement assessment of $83,096 or $17.00 per square foot of living area falls somewhat above the improvement assessments of the two best comparables in the record on an overall basis and matches the lower improvement assessment of these two comparables on a per square foot of living area basis. Given the subject's newer age and larger dwelling size, and other adjustments described above, the Board finds the subject's assessment is supported. The Board gave less weight to the appellant's comparables and the board of review's comparables #1 and #4 due to differences in their locations and/or ages when compared to the subject. Based on this record, the Board finds the appellant 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:

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: September 15, 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 9-125 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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