FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dmitry Feldman
DOCKET NO.: 23-53321.001-R-1
PARCEL NO.: 04-20-100-006-0000

The parties of record before the Property Tax Appeal Board are Dmitry Feldman, the appellant(s), by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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:

LAND:	$35,004
IMPR.:	$0
TOTAL:	$35,004

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 once consisted of a one-story dwelling of frame construction with 1,610 square feet of living area. The property has a 77,101 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts contention of law as the basis of the appeal. In support of this argument the appellant submitted information on the destruction of any improvements on the property. Appellant contends that improvements that had been on the property were demolished in 2020 and that no new improvement was on the property for the 2023 lien year. Appellant submitted dated pictures of vacant land including the street address of the property. These pictures are dated April 2023 and February 2024. Appellant submitted paid construction invoice for utility disconnection and other work, building permits from the Village of Northbrook for demolition dated November 2020, paid receipts from Village of Northbrook for demolition, inspection, and bond, blueprints of the area of destruction, and disconnect letter from ComEd and Nicor gas utilities. Appellant attorney submitted a letter detailing the timeline of events concerning the property improvement and reasserting their request for relief. Based on this evidence the appellant is seeking reduction in the subject improvement assessment to $0.00 and the assessment for the land to remain at $35,004.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $70,003. The subject property has an improvement assessment of $35,000 or $21.74 per square foot of living area. The board of review did not submit any evidence in support of its contention of the correct assessment. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant has disputed the assessment of the subject property based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides: Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

Based on this record the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellant submitted dated pictures of the vacant property as well as other documents pertaining to the demolition of the improvements on the property prior to the 2023 lien year. Appellant submitted Section III of the residential Appeal form asserting that all of the improvements on the property had been demolished and that the property was vacant. The board of review offered no evidence in support of the assessment. Based on this record the Board finds that the improvements on the site of the subject property were demolished and that there were no improvements on the property for the 2023 lien year. The appellant has met their burden of proof by a preponderance of the evidence and the assessment for the subject property will be reduced as requested by the appellant.

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: July 21, 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 <u>PETITION AND EVIDENCE</u> 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dmitry Feldman, by attorney:
Anthony DeFrenza
Law Office of DeFrenza & Mosconi PC
425 Huehl Road
Bldg. 13A
Northbrook, Il 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602