FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: MEBEA & DENISE AKLILU-LEVITAN
DOCKET NO.: 24-33602.001-R-1
PARCEL NO.: 14-18-326-021-0000

The parties of record before the Property Tax Appeal Board are MEBEA & DENISE AKLILU-LEVITAN, the appellant(s), by attorney Kenneth D. Flaxman, of Attorney & Counsellor at Law 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:	$33,450
IMPR.:	$109,371
TOTAL:	$142,821

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 2024 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 two-story dwelling of frame construction with 2,638 square feet of living area. The dwelling was approximately 13 years old. Features of the home include a full basement, central air conditioning, and two fireplaces. The property has a 3,000 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the basis of the appeal. In support of the argument on assessment inequity the appellant submitted information on ten class 2-78 equity comparable properties with varying degrees of similarity to the subject which are located within a 0.35-mile radius of the subject. The improvements were from one to 27 years

old, had from 2,261 to 2,976 square feet of living area, and had improvement assessments from $24.78 to $39.43 er square foot of living area.

In support of the argument of overvaluation the appellant submitted information on six comparable sales properties which sold from April 2022 to November 2023 for sales prices from $415,000 to $1,550,000 or from $185.10 to $478.68 per square foot of living area, land included in the sales prices. These properties were located within a 0.4-mile radius of the subject and had from 2,242 to 4,300 square feet of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $142,821. The subject property has an improvement assessment of $109,371 or $41.46 per square foot of living area.

In support of its contention of the correct assessment based on equity the board of review submitted information on four class 2-78 equity comparable properties with varying degrees of similarity to the subject which are located within a ¼-mile radius of the subject. The improvements were from one to 8 years old, had from 2,604 to 2,787 square feet of living area, and had improvement assessments from $45.03 to $56.08 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 $142,821. The subject's assessment reflects a market value of $1,428,210 or $541.40 per square foot of living area, including land, when applying three-year average median level of assessment for class two property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment based on valuation the board of review submitted information on four class 2-78 comparable sales properties, the same properties suggested for the equity analysis. These properties sold from March 2022 to April 2024 for sales prices from $1,695,000 to $1,910,000 or from $640.47 to $710.57 per square foot of living area, land included in the sales prices. The improvements were located within a ¼-mile radius of the subject, were from one to 8 years old, and had from 2,604 to 2,787 square feet of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted written rebuttal to the evidence offered by the board of review. The appellant asserted that for the arguments of inequitable assessment and overvaluation the board of review offered comparables that were superior to the subject and that the best evidence of assessment equity were the comparables offered by the appellant. The appellant submitted MLS listings of the board of review's comparables in support of the contention that those comparables were superior to the subject and should be given less weight than the evidence offered by the appellant.

Conclusion of Law

The taxpayer contends, in part, 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 parties submitted 14 equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #7, and #8 and board of review's comparables #1 and #2. These comparables were similar to the subject in design, construction, proximity, size, full basement, and central air conditioning. These comparables had improvement assessments that ranged from $25.87 to $52.25 per square foot of living area. The subject's improvement assessment of $41.46 per square foot of living area falls within the range established by the best comparables in this record. 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 on that basis is not justified.

The appellant also contends, in part, that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparable sales #2, #4, #5, and #6 and the board of review's comparable sales #1 and #2. These comparables sold for prices ranging from $406.85 to $662.60 per square foot of living area, including land. The subject's assessment reflects a market value of $541.40 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment on that basis 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: 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

AGENCY

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