FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Slenk
DOCKET NO.: 24-34597.001-R-1
PARCEL NO.: 14-19-427-014-0000

The parties of record before the Property Tax Appeal Board are David Slenk, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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:

LAND:	$41,500
IMPR.:	$33,000
TOTAL:	$74,500

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 1.5-story dwelling of frame exterior construction with 1,606 square feet of living area. The dwelling is approximately 117 years old. Features include a full basement, two full bathrooms, and central air conditioning. The property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-03 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 nine equity comparables located in the subject's assessment neighborhood and within 0.45 of a mile from the subject property. The comparables are improved with class 2-03 dwellings of frame exterior construction ranging in size from 1,250 to 1,629 square feet of living area. The homes are from 124 to 141 years old. Each comparable has a full basement and one or two full bathrooms, four

of which also have an additional half bathroom. Three comparables each have central air conditioning. Four comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from $16,501 to $34,242 or from $13.02 to $21.02 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $29,133.

The appellant submitted a copy of the Cook County Board of Review final decision for the 2024 tax year disclosing the total assessment for the subject property of $80,751. The subject property has an improvement assessment of $39,251 or $24.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The board of review did not provide any evidence in support of its contention of the correct assessment.

In written rebuttal, the appellant's counsel asserted that the subject was over-assessed which was supported by "several comparables with lower unit values." Counsel also pointed out that the board of review did not submit any comparables to contradict the appellant's claim.

Conclusion of Law

The appellant 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). Based on this limited record, the Board finds a reduction in the subject's assessment is warranted.

The appellant submitted nine equity comparables for the Board's consideration, as the board of review failed to provide any suggested comparables. The Board gives less weight to the appellant's comparables #1, #3, #4, and #5 which are less similar to the subject in dwelling size than the other comparables in this record. The appellant's five remaining comparables are overall more similar to the subject in location, design/class, age, and dwelling size. Two comparables have fewer bathrooms than the subject and two comparables lack central air conditioning, which is a feature of the subject, suggesting upward adjustments for these differences would be required to make them more equivalent to the subject. Conversely, three comparables feature a garage amenity, unlike the subject, suggesting downward adjustments for this difference would be required to them for equivalency with the subject. Nevertheless, these comparables have improvement assessments ranging from $24,503 to $34,242 or from $17.33 to $21.02 per square foot of living area. The subject's improvement assessment of $39,251 or $24.44 per square foot of living area falls above the range established by the best comparables in this record and appears to be excessive. Based on this limited record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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

APPELLANT

David Slenk, by attorney:
Adam E. Bossov
Law Offices of Adam E. Bossov, P.C.
1074 W. Taylor Street
Suite 407
Chicago, IL 60607

COUNTY

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