



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

APPELLANT: Alexander Smagorinsky
DOCKET NO.: 24-57154.001-R-1
PARCEL NO.: 04-10-101-046-0000

The parties of record before the Property Tax Appeal Board are Alexander Smagorinsky, the appellant(s); 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: \$13,078
IMPR.: \$21,422
TOTAL: \$34,500

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 is a 68-year-old, one-story, single-family residence of frame and masonry construction containing approximately 1,182 square feet of living area. The improvements include a partially finished basement with a formal recreation room, central air conditioning, a fireplace, and a one-car garage. The appellant reports that the property is owner-occupied. The site is approximately 10,060 square feet located in Northbrook, Northfield Township, Cook County. The property is classified as Class 2-03 under the Cook County Real Property Assessment Classification Ordinance.

The appellant, appearing **pro se**, appeals the final assessment determination issued by the Board of Review concerning the assessed valuation of the subject property for the lien year at issue. The appellant requests that the Board accept the present filing as a direct appeal from the Board

of Review's May 20, 2020, decision. The Board takes official notice that the subject property was previously the subject of an appeal before the Property Tax Appeal Board under Docket Number 2022-48012.001-R-1. In that appeal, the Board issued a decision reducing the total assessment of the subject property to \$34,500 based on the evidence presented. Because tax years 2022 and 2024 fall within the same general assessment period, and because the appellant has disclosed that the property is owner-occupied, the prior decision is relevant to the current appeal.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment of \$43,739 for the subject property. This assessment reflects a market value of \$437,390, or approximately \$370.04 per square foot of living area, including land, based on the 10% assessment level for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its position that the assessment is correct, the Board of Review submitted three comparable sales, all located in neighborhoods different from that of the subject property.

In written rebuttal, the appellant argued that the Board should give little or no weight to the Board of Review's comparables. The appellant asserted that those properties are separated from the subject by a major traffic artery and railroad tracks, whereas the comparables included in the appellant's appraisal are located within the subject's immediate neighborhood, within a 0.05-mile radius. The appellant reaffirmed the request for a reduction in the subject's assessed valuation.

Conclusion of Law

Section 16-185 of the Property Tax Code provides, in relevant 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.

35 ILCS 200/16-185. Additionally, "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." 5 ILCS 100/10-15. The Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2018 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2018 and the instant tax year of 2020 are in the same general assessment period for Northfield Township. The Board further

finds that the subject is owner-occupied based on the appellant's response to Section 1b of the residential appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2022 tax year, or that the Board's decision for the 2022 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence, that the subject's assessment should be carried forward to the 2024 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2022 tax year, plus the application of an equalization factor, if any.

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: _____

CERTIFICATION

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 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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