



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

APPELLANT: Roxana Pylypczak
DOCKET NO.: 17-34584.001-R-1
PARCEL NO.: 17-06-323-041-0000

The parties of record before the Property Tax Appeal Board are Roxana Pylypczak, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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: \$13,500
IMPR.: \$47,417
TOTAL: \$60,917

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 2017 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 an approximately 113-year old, three-story, multi-family dwelling of masonry construction with 3,855 square feet of living area. Features of the building include: a full basement and three apartments. The property has a 4,500 square foot site and is located in West Chicago Township, Cook County. The subject is classified as a class 2-11, multi-family, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables, located from a one-block to five-block radius from the subject. They are improved with a three-story, multi-family

dwelling of masonry construction. The improvements ranged: in age from 100 to 114 years; in size from 3,492 to 4,317 square feet of living area; and in improvement assessment from \$9.79 to \$10.79 per square foot. Amenities include: three apartments and a full basement, while two properties contain a two-car garage.

At hearing, the appellant's attorney reiterated the submitted data, while asserting that they supported comparability to the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,917. The subject property has an improvement assessment of \$47,417 or \$12.30 per square foot of living area. As to the subject, the grid analysis indicated that the subject had been purchased in November, 2016 for a sale price of \$1.00, without further explanation.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, located either on the same block or within a two-block radius of the subject property. They are improved with a three-story, multi-family dwelling with masonry construction. The improvements ranged: in age from 101 to 117 years; in size from 3,447 to 3,798 square feet of living area; and in improvement assessment from \$12.92 to \$16.48 per square foot. Amenities include: three or four apartments and a full basement, while one property also includes a two-car garage.

At hearing, the board of review's representative asserted that the board's properties supported comparability to the subject and a no change in assessment was warranted. Further, he testified that the subject was accorded an assessment reduction reflecting \$60,917, which was held throughout this subject's triennial reassessment period.

The appellant's attorney did not submit any written rebuttal data or argument.

At the hearing, the parties' representatives indicated that they had no personal knowledge of the subject's purchase in November, 2016. Moreover, the appellant's attorney asserted that the subject was not owner occupied.

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 Board finds the best evidence of assessment equity to be *the appellant's comparable #4 as well as the board of review's comparables #1 through #3*. These four comparables had improvement assessments that ranged from \$10.79 to \$14.95 per square foot of living area. The

subject's improvement assessment of \$12.30 per square foot of living area falls within the range established by the best comparables in this record. The remaining properties are accorded diminished weight due to the lack of proximity to the subject and/or due to a disparity in age or in size. 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: _____

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:

September 21, 2021



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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