



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

APPELLANT: Lilia Zaparaniuk  
DOCKET NO.: 19-54967.001-R-1  
PARCEL NO.: 16-01-412-008-0000

The parties of record before the Property Tax Appeal Board are Lilia Zaparaniuk, the appellant, by attorney Abby L. Strauss, of Schiller Law 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 **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:** \$7,968  
**IMPR.:** \$36,129  
**TOTAL:** \$44,097

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2019 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 improved with a three-story mixed-use commercial/residential building of masonry construction containing 2,910 square feet of building area. The building is approximately 107 years old. Features of the property include a slab foundation, central air conditioning, 3½ bathrooms, and a two-car detached garage. The property has a 3,125 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked a contention of law as the basis of the appeal and also contends assessment inequity with respect to the improvement as a basis of the appeal. With respect to the contention of law argument the appellant's counsel asserted that the subject property received an assessment reduction in the 2018 tax year pursuant to a decision issued by the Property Tax Appeal Board in

Docket No. 18-47361.001-R-1. Counsel asserted that, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the appellant was filing a direct appeal based on the previous year's assessment (same general assessment period).

In support of the assessment inequity argument the appellant submitted information on four equity comparables improved with masonry constructed mixed-use commercial/residential buildings that range in size from 2,800 to 2,970 square feet of building area. The buildings range in age from 112 to 132 years old. These properties have full or partial basements with one having finished area, one comparable has central air conditioning, and three comparables have a 1½, 2 or 4-car detached garage. The comparables have two or three full-bathrooms and one or two half-bathrooms. The comparables have the same classification code as the subject but each property has a different neighborhood code than the subject property. Their improvement assessments range from \$27,643 to \$28,152 or from \$9.48 to \$9.88 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$30,837. The appellant disclosed on the appeal form that the subject property was not an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,097. The subject property has an improvement assessment of \$36,129 or \$12.42 per square foot of building area. The board of review indicated that 2018 was the first year of the general assessment cycle for the subject property and that no equalization factor was applied by county assessment officials in the 2019 tax year.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story mixed-use commercial/residential buildings of masonry construction that range in size from 2,500 to 3,072 square feet of building area. The buildings range in age from 112 to 117 years old. Each comparable has a full or partial unfinished basement, one comparable has central air conditioning, one comparable has a 1½-car garage. The comparables have 2½, 6, and 3½ bathrooms, respectively. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$35,546 to \$40,936 or from \$12.76 to \$14.22 per square foot of building area.

In rebuttal the appellant's counsel asserted that the 2019 appeal was a direct appeal from the Property Tax Appeal Board's decision for the tax year 2018. The appellant submitted a copy of the decision issued by the Property Tax Appeal Board pertaining to the subject property in Docket No. 18-47361.001-R-1 reducing the assessment to \$38,805 based on an agreement of the parties. The appellant requested that the assessment established in the 2018 decision be "rolled over" to the 2019 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See

5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2018 tax year and 2018 and 2019 are within the general assessment period. However, the Board finds the subject property is not an owner-occupied dwelling, a prerequisite for the application of the referenced statutory provision, and, as such, the property does not qualify for the so called "rollover" provision allowed by section 16-185 of the Code.

Alternatively, 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 on this basis.

Of the seven comparables submitted by the parties, the Board finds the best evidence of assessment equity to be the board of review comparables as they are more similar to the subject in location and age than are the comparables provided by the appellant. The board or review comparables differ from the subject in features in that each has a full or partial basement whereas the subject has a slab foundation, suggesting downward adjustments to the comparables may be appropriate to make them more equivalent to the subject for this feature. Additionally, comparable #2 has 2½ more bathrooms than the subject indicating a downward adjustment to this comparable would be appropriate for this characteristic. Conversely, one comparable has one less bathroom than the subject; two comparables have no central air conditioning whereas the subject has this feature; and two comparables have no garage whereas the subject has a two-car garage, suggesting the comparables would require upward adjustments to make them more equivalent for these features. The board of review comparables have improvement assessments that range from \$35,546 to \$40,936 or from \$12.76 to \$14.22 per square foot of building area. The subject's improvement assessment of \$36,129 or \$12.42 per square foot of building area falls within the overall range but below the range on a per square foot of building area basis as established by the best comparables in this record and is well supported after considering the suggested adjustments to the comparables. 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:

May 21, 2024



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

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

APPELLANT

Lilia Zaparaniuk, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

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