



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

APPELLANT: Aliaksander & Anna Zubchanka
DOCKET NO.: 21-34199.001-R-1
PARCEL NO.: 12-34-204-003-0000

The parties of record before the Property Tax Appeal Board are Aliaksander & Anna Zubchanka, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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: \$3,255
IMPR.: \$14,126
TOTAL: \$17,381

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2021 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-story dwelling of masonry exterior construction with 1,101 square feet of living area. The home is approximately 63 years old. Features may include a full basement finished with an apartment¹ and a 2-car garage. The property has a 4,340 square foot site and is located in River Grove, Leyden Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information, including photographs

¹The parties both report in their grid analyses that the subject has a slab foundation; however, Section III of the appeal petition reports that the subject has both a slab foundation and full basement while the property information sheet submitted by the appellants indicate the subject has a full basement finished with an apartment.

and property information sheets, on three equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,096 to 1,236 square feet of living area. The homes are either 64 or 93 years old. Each comparable has a full basement finished with a recreation room and a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$10,063 to \$11,038 or from \$8.80 to \$9.26 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$9,997 or \$9.08 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 \$17,381. The subject property has an improvement assessment of \$14,126 or \$12.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,096 to 1,115 square feet of living area. The homes are either 63 or 66 years old. Two comparables each have a full or partial basement and two comparables each have a slab foundation. One comparable has central air conditioning and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$14,856 to \$14,928 or from \$13.39 to \$13.58 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #4 which are similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments of either \$14,856 or \$14,928 or of either \$13.39 or \$13.58 per square foot of living area. The subject's improvement assessment of \$14,126 or \$12.83 per square foot of living area falls below the two best comparables in this record. The board gives less weight to the appellant's comparable #1 which is a considerably older home than the subject. The Board also gives less weight to the appellants' comparables #2 and #3 as well as board of review comparable #3 which have central air conditioning, which the subject lacks. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement is supported and a reduction 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: _____

April 15, 2025



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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