



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

APPELLANT: William & Georgy Ann Peluchiwski
DOCKET NO.: 21-42314.001-R-1
PARCEL NO.: 14-29-418-066-0000

The parties of record before the Property Tax Appeal Board are William & Georgy Ann Peluchiwski, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$54,315
IMPR.: \$154,251
TOTAL: \$208,566

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 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 is a three-story, single-family masonry dwelling containing 4,366 square feet of living area. The home is 13 years old and features a fully finished basement with a formal recreation room, central air conditioning, four fireplaces, and a three-car garage. It is situated on a 3,621-square-foot site in Chicago, within Lake View Township, Cook County. The appellant reports that the property is owner-occupied. The subject is classified as a Class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is inequitably assessed and submits this claim as the basis of the appeal. In support of this argument, the appellant provided information on eight Class 2-08 equity comparable properties exhibiting varying degrees of similarity to the subject. The

appellant noted that all comparable properties share the same neighborhood code, three are located within a quarter-mile radius of the subject, and five are located within the same subarea.

Additionally, the appellant indicated that the comparable properties are either three- or two-story single-family dwellings of masonry construction and that each has a full basement, although the appellant did not specify whether those basements are finished or unfinished. The improvement assessments for the comparable properties range from \$27.24 to \$32.28 per square foot of living area. Based on the evidence presented, the appellant requests that the subject's total assessment be reduced to \$173,245.

The appellant also asserts a "Contention of Law" as a basis for this appeal. The appellant submitted a document titled "Brief in Support of Residential Appeal," which states that the basis of the appeal is unequal treatment in the assessment of the improvement and that the land assessment is not under appeal. Although the appellant argued that the subject property improvement assessment is not uniform with similar properties, no evidence or argument was presented to support a bona fide contention of law basis for this appeal.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment for the subject property of \$208,566. The subject property includes an improvement assessment of \$154,251, reflecting a rate of \$35.33 per square foot of living area. In support of the assessment, the Board of Review presented data on four Class 2-08 equity comparable properties that exhibit varying degrees of similarity to the subject. The comparable properties share the same neighborhood code as the subject, and the Board of Review reported that the suggested comparable properties are located within a ¼-mile radius of the subject property. The comparable properties have improvement assessments ranging from \$40.46 to \$50.36 per square foot of living area. The Board of Review asserts that these comparable properties demonstrate that the subject's assessment is equitable and consistent with assessments of similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's current assessment.

This matter was scheduled to proceed to hearing. Prior to the hearing, the parties submitted a written request to waive the hearing and have the matter decided based on the evidence previously submitted. The administrative law judge granted the parties' request.

Conclusion of Law

Appellant contends assessment inequity and raises a contention of law as the bases of the appeal.

The Board has considered the appellant's contention of law. Under Property Tax Appeal Board (PTAB) Rule §1910.69(a), and as provided in 5 ILCS 100/10-15, the standard of proof in a contested case before the Board is the preponderance of the evidence. PTAB regulations further provide that the Board may consider appeals based on contentions of law; however, such contentions must relate to the correct assessment of the subject property and must be supported by a legal brief. 86 Ill. Admin. Code §1910.65(d).

PTAB rules also require strict compliance with procedural requirements. Failure to comply with the Board's rules or directives may result in default. 86 Ill. Admin. Code §1910.90(i). In addition, the burden of going forward requires the contesting party to provide substantive documentary evidence or legal argument sufficient to challenge the correctness of the assessment, and failure to do so may result in dismissal. 86 Ill. Admin. Code §1910.63(b).

In this matter, although the appellant selected "contention of law" on the appeal form, no legal brief or supporting legal argument was submitted. Instead, the appellant presented only evidence and arguments alleging inequitable assessment, which constitutes a factual rather than a legal challenge. A contention of law requires a showing that the assessment is incorrect due to a legal error and must be supported by a written brief citing relevant authority. 86 Ill. Admin. Code §1910.65(d). Because the appellant failed to meet this requirement, the Board gives no weight to the appellant's purported contention of law.

The Board emphasizes that legal briefs are essential components of legal proceedings. A legal brief, as defined by 86 Ill. Admin. Code §1910.5(b)(10), is a formal written submission presenting a party's legal and factual arguments, supported by citations to the record and applicable legal authority, and intended to persuade the Board to adopt the party's position. A brief serves as the core of a party's legal argument, explaining how relevant statutes, case law, and administrative rules apply to the facts of the case. Such documentation is necessary to ensure a fair, organized, and informed adjudicatory process consistent with the adversarial system.

Turning to the taxpayer's assessment inequity contention, 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 appellants *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

After considering the evidence submitted, the Board finds that the appellant has not met this burden of proof. Accordingly, a reduction in the subject property's assessment is not warranted. The Board finds the best evidence of assessment equity to be comparable properties #1 and #3 submitted by the Board of Review, along with comparable properties #2 and #7 submitted by the appellant. These properties are similar to the subject in size, age, design, and location and reflect improvement assessments ranging from \$28.47 to \$45.26 per square foot of living area. The subject's improvement assessment of \$35.33 per square foot of living area falls within the range established by the most reliable comparable properties in the record.

After weighing all comparable properties submitted by the parties, with greater weight placed on those that are more proximate in location, more similar in size, and more comparable in features relative to the subject, and after further considering adjustments for differences from the subject, the Board finds that the subject's improvement assessment is adequately supported.

Accordingly, the Board concludes that the appellant has not demonstrated, by clear and convincing evidence, that the subject property was inequitably assessed. A reduction in the assessment is therefore 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 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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