



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

APPELLANT: Boguslaw Lipski & Eleonora Kul-Lipski  
DOCKET NO.: 21-47804.001-R-1  
PARCEL NO.: 17-22-110-110-0000

The parties of record before the Property Tax Appeal Board are Boguslaw Lipski & Eleonora Kul-Lipski, 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:** \$25,308  
**IMPR.:** \$78,000  
**TOTAL:** \$103,308

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 three-story dwelling of masonry exterior construction with 2,624 square feet of living area. The dwelling is approximately 18 years old. Features of the home include a full basement that is finished with an apartment,<sup>1</sup> central air conditioning and two full bathrooms. The property has a 1,332 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-95 property, a townhome or row house up to 62 years of age, 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 on three equity

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<sup>1</sup> The parties differ as to the foundation type of the subject dwelling. The property characteristic printout provided by the appellants disclosed the subject has a full basement that is finished with an apartment.

comparables that have the same assessment neighborhood code and property classification code as the subject property. The property characteristic printouts provided by the appellants disclosed the comparables are improved with three-story dwellings of masonry exterior construction containing 2,421 or 2,747 square feet of living area. The dwellings are each 17 years old. Each comparable has a concrete slab foundation, central air conditioning and three full bathrooms. The comparables have improvement assessments that range from \$61,274 to \$64,015 or \$23.30 and \$25.31 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$61,139 or \$23.30 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 \$103,308. The subject property has an improvement assessment of \$78,000 or \$29.73 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 have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block as the subject property, one of which is also along the same street. The comparables are improved with three-story dwellings of masonry exterior construction ranging in size from 2,624 to 3,019 square feet of living area. The dwellings are 18 or 19 years old. Each comparable has a concrete slab foundation, central air conditioning and two or three full bathrooms. Three comparables each have an additional half bathroom, two comparables each have a fireplace and three comparables each have a three-car garage. The comparables have improvement assessments ranging from \$78,000 to \$91,279 or from \$29.73 to \$31.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers 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 comparable properties for the Board's consideration. The Board has given less weight to board of review comparables #1, #2 and #3 which have a garage, unlike the subject and/or have a larger dwelling size, when compared to the subject dwelling.

The Board finds the appellants' three comparables and board of review comparable #4 are similar to the subject in location and similar, if not identical to the subject dwelling in size, design, age and some features. These four comparables have improvement assessments ranging from \$61,274 to \$78,000 or from \$23.30 to \$29.73 square foot of living area. Most weight was given to board of review comparable #1, which is located adjacent to the subject, is identical to the subject dwelling in size, design, age and features, and has an improvement assessment of

\$78,000 or \$29.73 per square foot of living area. The subject's improvement assessment of \$78,000 or \$29.73 per square foot of living area is equal to the most similar comparable in the record, board of review comparable #1. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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.

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Chairman

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Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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 15, 2025

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Clerk of the Property Tax Appeal Board

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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APPELLANT

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