



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

APPELLANT: Rita Maruschak  
DOCKET NO.: 21-50536.001-R-1  
PARCEL NO.: 13-24-104-029-0000

The parties of record before the Property Tax Appeal Board are Rita Maruschak, 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:** \$15,000  
**IMPR.:** \$32,303  
**TOTAL:** \$47,303

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 consists of a two-story multi-family building of masonry exterior construction with 2,926 square feet of building area. The building is approximately 97 years old. Features of the building include a full basement that is finished with an apartment,<sup>1</sup> two full bathrooms and a two-car garage. The property has a 3,000 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 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 nine equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties that are

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<sup>1</sup> The board of review disclosed the subject's basement is finished with an apartment, which was not refuted by the appellant in rebuttal.

improved with multi-family buildings of masonry exterior construction ranging in size from 2,841 to 3,318 square feet of building area. The buildings are from 89 to 112 years old. Comparable #1 has a concrete slab foundation and eight comparables each have a full or partial basement. No data was provided by the appellant concerning finished basement area. Each comparable has two or three full bathrooms and eight comparables each have from a one-car to a four-car garage. The comparables have improvement assessments that range from \$23,375 to \$28,000 or from \$7.04 to \$8.63 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$24,227 or \$8.28 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,303. The subject property has an improvement assessment of \$32,303 or \$11.04 per square foot of building 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 as the subject. The comparables are class 2-11 properties that are improved with two-story multi-family buildings of frame or masonry exterior construction ranging in size from 2,004 to 3,357 square feet of building area. The buildings are from 106 to 118 years old. Comparable #2 has a crawl space foundation and three comparables each have a full basement, one of which is finished with an apartment, and one is finished with a formal recreation room. Each comparable has two or three full bathrooms. Comparable #3 has two half bathrooms and three comparables each have either a one-car or a two-car garage. The comparables have improvement assessments that range from \$23,250 to \$49,418 or from \$11.60 to \$16.54 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that board of review comparables #1 and #2 differed from the subject in building size and board of review comparable #2 has a frame exterior construction, whereas the subject has a masonry exterior construction.

### **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 parties submitted thirteen comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparables #1, #2 and #4 due to differences from the subject in foundation type and/or building size or they lack a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 through #9, along with board of review comparable #3, which are overall more similar to the subject in location, building size, age, foundation type and some features. These eight comparables have improvement assessments ranging from \$23,906 to \$48,890 or from \$8.34 to \$14.72 per square foot of building area. The Board has given most weight to board of review comparable #3 as it is the only comparable that reportedly has a basement apartment, like the subject and it has an improvement assessment of \$48,890 or \$14.72 per square foot of building area. The subject's improvement assessment of \$32,303 or \$11.04 per square foot of building area falls within the range established by the best comparables in the record and is well supported by board of review comparable #3, the only comparable with a basement apartment, like the subject. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: \_\_\_\_\_

February 18, 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

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