



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

APPELLANT: Vazgen Gasparyan  
DOCKET NO.: 21-51046.001-R-1  
PARCEL NO.: 13-26-318-004-0000

The parties of record before the Property Tax Appeal Board are Vazgen Gasparyan, the appellant, by Dora Cornelio, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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:** \$13,128  
**IMPR.:** \$30,875  
**TOTAL:** \$44,003

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 improved with a two-story building of masonry construction containing 2,462 square feet of building area. The building is approximately 105 years old. Features of the property include a full unfinished basement, two bathrooms and a two-car garage.<sup>1</sup> The property has a 3,750 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-11 properties of masonry or frame construction that range in

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<sup>1</sup> The board of review described the subject building as having a full unfinished basement, which was not refuted by the appellant.

size from 2,290 to 2,656 square feet of building area.<sup>2</sup> The buildings range in age from 98 to 123 years old. Comparables #1 through #4 have either a full basement with a recreation room or a slab foundation; the appellant did not know whether comparable #5 has a basement. The comparables have 2, 2½, or 3 bathrooms and four comparables have a 2-car garage. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$12,508 to \$14,371 or from \$4.71 to \$6.06 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$13,934.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,003. The subject property has an improvement assessment of \$30,875 or \$12.54 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 composed of class 2-11 properties improved with two-story buildings of masonry exterior construction that range in size from 2,462 to 2,578 square feet of building area. The buildings are 107 or 108 years old. Each property has a full or partial basement with one being finished with a formal recreation room, two bathrooms, and a two-car garage. These properties have the same assessment neighborhood code as the subject property and are located within the same block as the subject property. Their improvement assessments range from \$31,875 to \$35,138 or from \$12.92 to \$13.63 per square foot of building area. The board of review contends the building assessed value per square foot for the comparables are equal or higher than the subject, which supports the assessed value as equitable.

### **Conclusion of Law**

The appellant 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 Board finds the best evidence of assessment equity to be the board of review comparables which are most similar to the subject property in location, masonry construction, size and/or foundation. These comparables have improvement assessments that range from \$31,875 to \$35,138 or from \$12.92 to \$13.63 per square foot of building area. The subject's improvement assessment of \$30,875 or \$12.54 per square foot of building area falls below the range established by the best comparables in this record. The Board gives less weight to the appellant's comparable due to differences in the subject in construction, size, foundation and/or location. Based on this record the Board finds the appellant did not demonstrate with clear and

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<sup>2</sup> The appellant submitted copies of the Cook County Assessor's property characteristic sheets for comparables #1 through #4 from which descriptive information for the properties was verified and/or obtained. The appellant also submitted a copy of a Cook County Assessor's property characteristic sheet for a property not included in the appellant's assessment grid analysis.

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: \_\_\_\_\_

January 21, 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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