



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

APPELLANT: Mihail Epure  
DOCKET NO.: 21-55073.001-R-1  
PARCEL NO.: 10-22-420-035-0000

The parties of record before the Property Tax Appeal Board are Mihail Epure, the appellant, 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:** \$5,784  
**IMPR.:** \$21,684  
**TOTAL:** \$27,468

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 1-story dwelling of masonry construction with 1,741 square feet of living area which is approximately 71 years old. Features of the home include one bathroom, a full unfinished basement, central air conditioning, and a 2-car garage.<sup>1</sup> The property has a 6,089 square foot site and is located in Chicago, Niles Township, Cook County. The subject is classified as a class 2-03 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity

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<sup>1</sup> Some descriptive information such as the subject's unfinished basement was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

<sup>2</sup> One-story residence, any age, with 1,000 to 1,800 square feet of living area.

comparables located from .1 of a mile to 4.4 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story class 2-03 dwellings of masonry construction ranging in size from 1,590 to 1,674 square feet of living area and ranging in age from 65 to 68 years old. Each comparables features a full basement, however their finished areas were not disclosed. Each comparable also has central air conditioning, one fireplace, and a 2-car garage. The comparables have improvement assessments that range from \$18,127 to \$19,075 or from \$11.39 to \$11.48 per square foot of living area. The appellant also submitted a brief along with the property information sheets from the Cook County Assessor's database for the comparable properties. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,468. The subject property has an improvement assessment of \$21,684 or \$12.45 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the "same block" as the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story class 2-03 dwellings of masonry construction ranging in size from 1,136 to 1,452 square feet of living area and ranging in age from 62 to 66 years old. Each comparable features from 1 to 2½ baths, a full basement (two of which are finished with a formal recreation room), central air conditioning, and a 1-car garage. One comparable has a fireplace. The comparables have improvement assessments that range from \$18,219 to \$20,314 or from \$13.99 to \$16.55 per square foot of living area.

### **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 a total of six equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 which are located 4.4 miles and 1.8 miles from the subject, respectively. The Board also gives less weight to board of review comparables #2 and #3 which are significantly smaller in dwelling size relative to the subject dwelling. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparable #3 and board of review comparable #1 which are more proximate in location to the subject and are overall similar to the subject in class, design, age, and some features. However, both of these comparables are slightly smaller in dwelling size relative to the subject, suggesting that some upward adjustments are needed to these comparables in order to make them more equivalent to the subject. The two best comparables in the record have improvement assessments of \$18,898 and \$20,314 or \$11.48 and \$13.99 per square foot of living area. The subject's improvement assessment of \$21,684 or \$12.45 per square foot of living area is slightly higher than the two best comparables in terms of overall improvement assessment and bracketed by the

two best comparables on a per square foot of living area basis. However, the subject's slightly higher improvement assessment appears logical given it's slightly larger dwelling size.

After considering adjustments to the best comparables for differences from the subject such as the sizes of living areas, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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

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Member



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Member



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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



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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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