



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

APPELLANT: Ioan Gyulai
DOCKET NO.: 22-28212.001-R-1
PARCEL NO.: 08-22-203-084-0000

The parties of record before the Property Tax Appeal Board are Ioan Gyulai, the appellant, by attorney Dora Cornelio, 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 a reduction 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: \$2,550
IMPR.: \$51,902
TOTAL: \$54,452

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 2022 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 3-story apartment building of masonry exterior construction with 6,276 square feet of building area. The building is approximately 27 years old. Features of the building include a concrete slab foundation, six full bathrooms, and six half bathrooms.¹ The property has an approximately 2,319 square foot site and is located in Mount Prospect, Elk Grove 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables along with property characteristic sheets and are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-11, 3-

¹ The Board finds the best descriptive evidence of the building was provided by the board or review that was not refuted by the appellant.

story buildings of frame and masonry exterior construction that each contain 6,210 square feet of building area. The buildings are either 44 or 45 years old. Each building has a full basement finished with an apartment, six full bathrooms and six half bathrooms. The comparables have improvement assessments that range from \$44,729 to \$49,425 or from \$7.20 to \$7.96 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$48,136 or \$9.12 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant supplied a copy of the final decision disclosing the total assessment for the subject of \$68,999. The appellant stated that the subject building has an improvement assessment of \$66,449 or \$10.59 square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-11, 3-story buildings of masonry exterior construction that contain either 5,001 or 6,276 square feet of building area. The buildings are 27 or 41 years old. Each building has a concrete slab foundation and six full bathrooms. One comparable has six half bathrooms. The comparables have improvement assessments ranging from \$42,462 to \$49,078 or \$7.82 and \$8.49 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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). Based on the record, the Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted.

The record contains eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their basement foundations when compared to the subject's concrete slab foundation.

The Board finds the best evidence of assessment equity to be the board of review comparables. The Board finds that these comparables are most similar to the subject in design, foundation and some features. However, two comparables each have smaller building sizes, fewer bathrooms and are slightly older, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these most similar comparables have improvement assessments ranging from \$42,462 to \$49,078 or \$7.82 and \$8.49 per square foot of building area. The subject's improvement assessment of \$66,449 or \$10.59 per square foot of building area, falls above the range of the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is 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

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

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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