



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

APPELLANT: LYUDMYLA ILYASH
DOCKET NO.: 22-52054.001-R-1 through 22-52054.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are LYUDMYLA ILYASH, the appellant(s); 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-52054.001-R-1	03-20-204-013-0000	7,005	43,536	\$50,541
22-52054.002-R-1	03-20-204-014-0000	8,618	0	\$8,618

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 29-year-old, two-story dwelling of frame and masonry construction with 2,840 square feet of living area prorated over two separate lots. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a combined 27,338 square foot site and is located in Wheeling Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal as to both the improvement and land assessment. In support of this argument the appellant submitted information on nine equity comparables. Those properties can be described as one and two-story residential dwellings that range: in age from 35 to 69-years-old; in size from 1,200 to 2,984 per square foot of living area; in improvement assessment from \$11.44 to 14.50 per square foot of living area; and in land assessment from \$0.66 to \$1.10 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,608. The subject property has an improvement assessment of \$43,536 or \$15.33 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables and four sales comparables. The equity comparables can be described as two-story residential dwellings of frame and masonry construction that range: in age from 32 to 36-years-old; in size from 2,740 to 3,152 square feet of living area; in improvement assessment from \$15.62 to \$16.30 per square foot of living area; and land assessment ranging from \$0.52 to \$0.66.

At hearing, the appellant argued that village ordinance requires that residential lots are a minimum of 20,000 square feet and the subject parcels do not meet this requirement separately. Therefore, the appellant stated that the two subject parcels must be viewed as one. The appellant also argued that her neighbors in the subdivision all have lots roughly similar in size to her two lots combined and the land assessment is at \$0.66 per square foot. The board of review rested on the evidence.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of improvement assessment equity to be appellant's comparables #1, #2, #3, #4, and #5 board of review comparables #2 and #4. These comparables had improvement assessments that ranged from \$11.44 to \$16.20 per square foot of living area. The subject's improvement assessment of \$15.33 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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.

The Board finds the best evidence of land assessment equity to be appellant's comparables #6, #7, #8 and #9. These comparables had improvement assessments that range from \$0.52 to \$0.66 per square foot of land. The subject's land assessment of \$1.1 per square foot of land falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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

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



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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