



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

APPELLANT: Carine Minimmi
DOCKET NO.: 23-43531.001-R-1
PARCEL NO.: 13-25-320-088-0000

The parties of record before the Property Tax Appeal Board are Carine Minimmi, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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: \$16,145
IMPR.: \$73,879
TOTAL: \$90,024

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 2023 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 multi-family building of masonry exterior construction with 4,064 square feet of building area. The building is approximately 10 years old. Features of the property include a full basement that is finished with a recreation room, 4 full baths, 3 half baths and a 3-car garage. The property has a 3,229 square foot site and is located in Chicago, West Chicago 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 comparables with the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with multi-family buildings of masonry exterior construction ranging in size from 4,455 to 4,844 square feet of building area. The buildings are 94 to 99 years old and have

either basement or slab foundations. Each comparable has 3 or 4 full baths. Four comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$52,900 to \$58,128 or from \$11.73 to \$12.00 per square foot of building area. Based on this evidence, the appellant requested a reduction in 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 \$90,024. The subject property has an improvement assessment of \$73,879 or \$18.18 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, two of which have the same assessment neighborhood code as the subject property. The comparables are class 2-11 properties improved with 2-story or 3-story multi-family buildings of masonry exterior construction ranging in size from 2,131 to 8,751 square feet of building area. The buildings are 61 to 127 years old and have full unfinished basements. Two comparables have central air conditioning, one of which has a fireplace. Each comparable has 3 to 6 full baths and one comparable also has 2 half baths. Two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$38,800 to \$166,375 or from \$18.21 to \$39.23 per square foot of building area. Based on this evidence, the board of review requests confirmation of the subject's assessment.

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 record contains nine suggested equity comparables for the Board's consideration, all of which are significantly older buildings than the subject. Nevertheless, the Board gives less weight to appellant's comparables #2 and #5 as well as the board of review comparables due to significant differences from the subject in building size, foundation type, central air conditioning, and/or garage amenity.

The Board finds the best evidence of equity to be appellant's comparables #1, #3 and #4 which overall are more similar to the subject in location, building size and features. However, upward adjustments to these comparables are necessary for their significantly older age, fewer bathrooms and smaller garage capacity. These comparables have improvement assessments ranging from \$52,900 to \$56,846 or from \$11.73 to \$11.94 per square foot of building area. The subject's improvement assessment of \$73,879 or \$18.18 per square foot of building area is above the range established by the best comparables in this record which is justified due to subject's superior age and features. 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: _____

July 21, 2026



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Carine Minimmi, by attorney:
Andrew S. Dziuk
Andrew Dziuk, Esq.
525 North Ada Street
#29
Chicago, IL 60642

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602