



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

APPELLANT: Rosa Naula  
DOCKET NO.: 23-47857.001-R-1  
PARCEL NO.: 13-28-425-027-0000

The parties of record before the Property Tax Appeal Board are Rosa Naula, 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 **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:** \$5,580  
**IMPR.:** \$16,124  
**TOTAL:** \$21,704

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 multi-family building of masonry exterior construction with 2,224 square feet of gross building area. The building is approximately 98 years old. Features of the home include a full basement and a 2-car garage.<sup>1</sup> The property is located in Chicago, Jefferson 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 and classification codes as the subject property. The comparables are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,544 to 2,640 square feet of gross building area. The

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<sup>1</sup> The property description of the subject property was gleaned from the appellant's grid analysis.

buildings are from 96 to 106 years old. Each comparable has a partial or full basement, and four comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$17,802 to \$18,420 or from \$6.75 to \$7.03 per square foot of gross building area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$15,012 or \$6.75 per square foot of gross building area.

The Cook County Board of Review final decision provided by the appellant disclosed the subject property has a total assessment of \$28,821. The appellant's appeal petition indicated the subject has an improvement assessment of \$23,241 or \$10.45 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" for a different PIN and property address other than the subject property under appeal. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on four comparables with different assessment neighborhood and classification codes than the subject property. The comparables are improved with class 2-06, 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,224 to 2,738 square feet of living area. The dwellings are from 93 to 130 years old. Each comparable has a full basement and a 2-car or a 3-car garage. Three comparables each have central air conditioning, and three comparables each have a fireplace. The comparables have improvement assessments ranging from \$68,588 to \$86,641 or from \$30.84 to \$32.06 per square foot of gross building 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparables for the Board's consideration. The Board gives less weight to the board of review's comparables due to their dissimilar assessment neighborhood and classification codes when compared to the subject property. Furthermore, three of the comparables have central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables which have the same assessment neighborhood and classification codes as the subject and are also similar to the subject in design, age and some features. However, the comparables require adjustments for their 14% to 19% larger building sizes and/or the appellant's comparable #3's lack of a garage amenity, a feature of the subject, to make them more equivalent to the subject property. These five comparables have improvement assessments ranging from \$17,802 to \$18,420 or from \$6.75 to \$7.03 per square foot of gross building area. The subject's improvement assessment of \$23,242 or \$10.45 per square foot of gross building area falls above the improvement assessments of the best comparables in this record. After considering the adjustments to the best comparables for differences when compared to 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 subject's 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.



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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: June 16, 2026



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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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