



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

APPELLANT: Robert Loboda
DOCKET NO.: 23-48458.001-R-1
PARCEL NO.: 18-35-221-001-0000

The parties of record before the Property Tax Appeal Board are Robert Loboda, the appellant, by Andrew S. Dziuk, attorney-at-law 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: \$4,926
IMPR.: \$17,502
TOTAL: \$22,428

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 10,947 square foot site improved with a one-story dwelling of masonry exterior construction that contains 1,538 square feet of living area. The dwelling is approximately 66 years old. Features of the property include a crawl space foundation, central air conditioning, 2½ bathrooms and a 2-car garage.¹ The property is located in Justice, Lyons Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ In Section V – Comparable Sales/Assessment Grid Analysis of the petition the appellant indicated the subject does not have central air conditioning. However, in Section III of the petition the appellant indicated the subject has central air conditioning. The board of review described the subject as having central air conditioning. Based on this record the Board finds the subject dwelling has central air conditioning.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-03 properties improved with dwellings of masonry exterior construction ranging in size from 1,420 to 1,596 square feet of living area and are 65 to 67 years old. Each comparable has a crawl space foundation, 1 or 1½ bathrooms, and a 2-car garage. One comparable has a fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .04 to .24 of a mile from the subject property. The comparables have improvement assessments that range from \$15,634 to \$17,332 or from \$10.86 to \$11.16 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$16,702.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,428. The subject property has an improvement assessment of \$17,502 or \$11.38 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables comprised of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,520 to 1,671 square feet of living area and are 62 to 67 years old. Three comparables have crawl space foundations and one comparable has a slab foundation. Each property has central air conditioning, 1 or 2½ bathrooms, and a 2-car garage. These properties have the same neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. The comparables have improvement assessments that range from \$17,331 to \$19,331 or from \$11.40 to \$11.82 per square foot of living area. The board of review contends the building assessed value per square foot for all the comparables are equal or higher than the subject, which supports the 2023 assessed value as equitable.

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 parties submitted information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables provided by the parties are similar to the subject in location, age, style, exterior construction and size. The Board, however, gives most weight to board of review comparables owing to the fact each comparable has central air conditioning, which is a feature of the subject property. Board of review comparables #1, #2 and #3 each have 1 bathroom while the subject has 2½ bathrooms, suggesting upward adjustments to these comparables would be appropriate to make them more equivalent to the subject for this difference. Additionally, board of review comparable #3 has a slab foundation while the subject has a crawl space foundation indicating an upward adjustment to the comparable would be proper for this difference. The board of review comparables have improvement assessments that range from \$17,331 to \$19,331 or from \$11.40

to \$11.82 per square foot of living area. The subject's improvement assessment of \$17,502 or \$11.38 per square foot of living area falls within the range of the total improvement assessments but below the range on a per square foot of living area basis as established by the best comparables in this record. Less weight is given the appellant's comparables as none of these properties have central air conditioning, unlike the subject property. Based on this record, after considering the appropriate adjustments to the best comparables, 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: June 16, 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

Robert Loboda, 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