



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

APPELLANT: Maureen Banik
DOCKET NO.: 23-48508.001-R-1
PARCEL NO.: 19-08-414-079-0000

The parties of record before the Property Tax Appeal Board are Maureen Banik, 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: \$5,625
IMPR.: \$15,136
TOTAL: \$20,761

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 4,500 square foot site improved with a one-story dwelling of frame construction containing 880 square feet of living area. The dwelling is approximately 81 years old. Features of the property include a slab foundation, one bathroom and a 2-car garage. The property is in Chicago, Lake Township, Cook County. The subject is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables comprised of class 2-02 properties improved with dwellings of frame construction that range in size from 748 to 864 square feet of living area and are 78 or 105 years old. Two comparables have full basements and one comparable has a slab foundation. The comparables have 1 or 1½ bathrooms and two comparables have a 2-car garage. These properties have the

same neighborhood code as the subject property and are located within .19 of a mile from the subject. Their improvement assessments range from \$11,313 to \$14,219 or from \$14.96 to \$16.46 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$13,164.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,761. The subject property has an improvement assessment of \$15,136 or \$17.20 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 consisting of class 2-02 properties improved with one-story dwellings of frame or masonry exterior construction that range in size from 865 to 936 square feet of living area and are 82 or 83 years old. Three comparables have full basements, two with formal recreation rooms, and one comparable has a slab foundation. Each property has one bathroom, two comparables have central air conditioning, and three comparables have a 1-car or 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. Their improvement assessments range from \$16,375 to \$17,687 or from \$18.21 to \$19.41 per square foot of living area.

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 seven equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 and #2 due to differences from the subject in age, each being approximately 22 years older than the subject dwelling. The Board gives less weight to board of review comparables #1 and #3 as each property has central air conditioning, a feature the subject does not have. The Board finds the best evidence of assessment equity to be appellant's comparables #4 and board of review comparables #2 and #4 that range in size from 864 to 925 square feet of living area and are 78 or 82 years old. Board of review comparable #2 has a full basement, unlike the subject's slab foundation, indicating a downward adjustment to the comparable would be appropriate to make the property more equivalent to the subject property for this difference. Board of review comparable #4 has a smaller garage than the subject, indicating an upward adjustment to this comparable for this difference would be proper. These three comparables have improvement assessments that range from \$14,219 to \$16,843 or from \$16.46 to \$18.61 per square foot of living area. Appellant's comparable #3 and board of review comparable #4 both have slab foundations, like the subject property, and have improvement assessments of \$14,219 and \$16,375 or \$16.49 and \$18.61 per square foot of living area, respectively. The subject's improvement assessment of \$15,136 or \$17.20 per square foot of living area falls within the range established by the best comparables in this record and is

bracketed by the two comparables most similar to the subject in foundation. 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.

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

Maureen Banik, 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