



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

APPELLANT: Ciprian Tucaliuc
DOCKET NO.: 24-20184.001-R-1
PARCEL NO.: 10-36-403-033-0000

The parties of record before the Property Tax Appeal Board are Ciprian Tucaliuc, the appellant, by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$9,280
IMPR.: \$61,720
TOTAL: \$71,000

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 2024 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 2-story dwelling of frame exterior construction with 2,970 square feet of living area. The dwelling is approximately 20 years old. The home features a full unfinished basement, central air conditioning, and a 2-car garage. The property has a 3,712 square foot site and is located in Rogers Park, Chicago 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparables, none of which are located within the subject's assessment neighborhood. The comparables are located from 0.60 of a mile to 1.2 miles from the subject property. The comparables consist of class 2-78, "two or more story" dwellings of masonry exterior construction ranging in size from

2,324 to 3,028 square feet of living area. The dwellings are from 37 to 61 years old. Each comparable has a partial or full basement, and central air conditioning. Two comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$39,114 to \$56,160 or from \$16.09 to \$19.76 per square foot of living area. The appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,000. The subject property has an improvement assessment of \$61,720 or \$20.78 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables, two of which are located within the same assessment neighborhood, block and street as the subject. The comparables consist of class 2-78, 2-story dwellings of frame or masonry exterior construction ranging in size from 2,462 to 2,970 square feet of living area. The dwellings are 19 or 20 years old. Each comparable has a partial or full basement, with two having finished area, central air conditioning, and either a 2-car or a 3-car garage. Two comparables each have 2 fireplaces. The comparables have improvement assessments that range from \$58,720 to \$64,325 or from \$20.84 to \$23.85 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables for the Board's consideration,. The Board gives less weight to the appellant's comparables and the board of review's comparable #3 due to differences in their location, older ages, and/or lack of a garage when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of reviews comparables #1 and #2 which are located within the same assessment neighborhood, block and street as the subject and are overall most similar, and/or identical, to the subject in design, age, and most features. Although the board of review comparable #2 is identical in dwelling size to the subject, the board of review comparable #1 requires adjustments for its 17% smaller dwelling size and finished basement area to make them more equivalent to the subject, which has an unfinished basement area. These two comparables have improvement assessments of \$58,720 and \$61,890 or \$20.84 and \$23.85 per square foot of living area. The subject's improvement assessment of \$61,720 or \$20.78 per square foot of living area falls is bracketed by the two best comparables in the record on an overall basis and falls below them on a per square foot basis. After considering adjustments to the two best comparables for differences from 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: _____

October 20, 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 9-215 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

Ciprian Tucaliuc, by attorney:
Jeremy Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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