



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

APPELLANT: Lilia Zaparaniuk
DOCKET NO.: 24-26171.001-R-1
PARCEL NO.: 17-07-106-007-0000

The parties of record before the Property Tax Appeal Board are Lilia Zaparaniuk, the appellant, by attorney Michael R. Davies of Ryan Law, PLLC 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: \$26,880
IMPR.: \$54,120
TOTAL: \$81,000

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 two-story multi-family building of masonry exterior construction with 3,740 square feet of gross building area. The building is approximately 94 years old. Features of the property include a full basement and two full bathrooms. The property has a site with 3,608 square feet of land area 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 equity comparables that have the same assessment neighborhood code as the subject property and are located from .63 of a mile to 1.18 miles from the subject property, two of which are also located along the same street as the subject. The comparables are class 2-11 properties improved with

two-story or three-story multi-family buildings of masonry or frame exterior construction ranging in size from 3,701 to 4,180 square feet of gross building area. The buildings are from 1 to 146 years old. Four comparables each have a full basement and one comparable has a slab foundation. Each comparable has either three or four full bathrooms and one comparable has four additional half bathrooms. Two comparables have central air conditioning and four comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$29,601 to \$57,097 or from \$8.00 to \$13.73 per square foot of gross 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 final total assessment for the subject of \$81,000. The subject property has an improvement assessment of \$54,120 or \$14.47 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables have the same assessment neighborhood code as the subject and are located within the same block or approximately ¼ mile from the subject property, three of which are also located along the same street as the subject. The comparables are class 2-11 properties improved with two-story or three-story multi-family buildings of masonry exterior construction ranging in size from 2,970 to 4,387 square feet of gross building area. The buildings are from 98 to 102 years old. The comparables each have a full basement that is finished with an apartment and a two car garage. Each comparable has either two, three or five full bathrooms. Comparable #1 has central air conditioning. The comparables have improvement assessments that range from \$45,733 to \$82,137 or from \$15.40 to \$18.72 per square foot of gross building 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 nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3 and #5, due to their dissimilar three-story design, when compared to the subject's two-story design or they are located more than one mile from the subject property. The Board has also given less weight to the appellant's comparable #1 as the building is 93 years newer than the subject and to the appellant's comparables #2, #3 and #5 as the buildings are from 41 to 52 years older than the subject. The Board has given reduced weight to board of review comparables #1, #2 and #3 due to their dissimilar three-story design or smaller building sizes, when compared to the subject. Additionally, board of review comparable #1 has central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #4, which are similar to the subject in location, building size and design. However, the Board finds the appellant's comparable #4 is 29 years older than the subject, necessitating an upward adjustment. Conversely, the appellant's comparable #4 has two additional half bathrooms and board of review comparable #4 has one additional half bathroom, a basement apartment and a two-car garage, when compared to the subject. These differences suggest downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$57,097 and \$57,829 or \$13.66 and \$17.53 per square foot of gross building area, respectively. The subject's improvement assessment of \$54,120 or \$14.47 per square foot of gross building area falls below the two best comparables in the record in terms of overall improvement assessment but is bracketed by these comparables on a per square foot of gross building area basis. Based on this record and after considering adjustments to the 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: _____

September 15, 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

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