



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

APPELLANT: Stanislaw Pipala
DOCKET NO.: 24-53477.001-R-1
PARCEL NO.: 12-24-317-012-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Pipala, 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 **No Change** 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: \$9,450
IMPR.: \$17,821
TOTAL: \$27,271

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 is improved with a 1-story dwelling of masonry exterior construction with 1,248 square feet of living area. The dwelling is approximately 49 years old. Features of the home include a full basement and a 2-car garage. The property has a 3,780 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located within the subject's assessment neighborhood. The comparables are improved with class 2-03, single family dwellings of masonry exterior construction ranging in size from 1,184 to 1,387 square feet of living area. The dwellings are 57 to 83 years old. One comparable has a full basement and four comparables have either a slab or crawl space foundation.. Each

comparable has a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$14,940 to \$17,550 or from \$11.27 to \$12.87 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,064.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,271. The subject property has an improvement assessment of \$17,821 or \$14.28 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the subject's assessment neighborhood code. The comparables are improved with class 2-03, 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 1,200 to 1,368 square feet of living area. The dwellings are 49 to 72 years old. Each comparable has a full basement. One comparable has central air conditioning. Three comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$20,025 to \$24,550 or from \$14.64 to \$18.79 per square foot of living area. The board of review asserts the assessed values per square foot for the submitted comparables support the subject's 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4, and #5 which are substantially older homes than the subject and/or lack a basement foundation, which is a feature of the subject. The Board also gives less weight to board of review comparable #1 which is substantially older than the subject and lacks a garage amenity, which is a feature of the subject, and board of review comparable #3 which has central air conditioning, which the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2, as well as board of review comparables #2 and #4, which are overall similar to the subject in location, age, dwelling size and other features. These comparables have improvement assessments of that range from \$15,525 to \$22,625 or from \$12.44 to \$18.79 per square foot of living area. The subject's improvement assessment of \$17,821 or \$14.28 per square foot of living area falls within the range established by the best comparables in the record. After considering the appropriate adjustments to these best comparables for differences when compared to 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: _____

July 21, 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

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