



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

APPELLANT: Peter Zalupski  
DOCKET NO.: 15-39409.001-R-1  
PARCEL NO.: 19-13-428-014-0000

The parties of record before the Property Tax Appeal Board are Peter Zalupski, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$2,625  
**IMPR.:** \$14,847  
**TOTAL:** \$17,472

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2015 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 parcel is improved with a two-story multi-family masonry dwelling. The dwelling is 86 years old and contains 2,912 square feet of living area. The subject features a full finished basement and a 2.5-car garage. The site contains 3,750 square feet of land area. The subject is located in neighborhood 71 in Chicago, Lake Township, Cook County and is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties. They are described as two-story multi-family dwellings built between 1922 and 1927 and ranging in size from 2,364 to 3,382 square feet of living area. They had features with varying degrees of similarity to the subject. The comparables are located in neighborhood code 71. They sold from January 2014 to May 2015 for prices ranging from \$30,000 to \$69,900 or from \$11.83 to \$25.59 per square foot of living area including land. The appellant did not report information on classification codes,

exterior construction or land sizes for the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$4,412 or a market value of approximately \$44,120 or \$15.15 per square foot of living area including land when applying the Cook County Real Property Assessment Ordinance level of assessment for class 2 property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,815. The subject's assessment reflects a market value of approximately \$218,150 or \$74.91 per square foot of living area, land included.

In support of its contention of the correct assessment the board of review submitted information on four comparables. They are described as 2-story multi-family dwellings of frame or masonry construction. They range in age from 87 to 92 years old and range in size from 3,554 to 4,880 square feet of living area. They have features with varying degrees of similarity to the subject. The comparables are located in neighborhood code 71. They sold from November 2013 to January 2015 for prices ranging from \$195,000 to \$234,000 or from \$39.96 to \$64.72 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant asserted the appellant's comparables are better than the board of review comparables and cited differences between the board of review comparables and the subject. Counsel for the appellant pointed out all four of the board of review comparables justify a reduction in the assessment, and stated board of review comparable #2 was an acceptable comparable sale.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record supports a reduction in the subject's assessment.

The parties submitted a total of nine comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on unfinished basements as compared to the subject's full finished basement and unknown site sizes. The Board also gave less weight to board of review comparables #1, #3 and #4 based on larger site sizes, larger dwelling sizes, dissimilar unfinished basements as compared to the subject's full finished basement and/or a 2013 sale which is dated and less indicative of market value as of the subject's assessment date of January 1, 2015. The Board finds the best evidence of market value in the record to be board of review comparable #2 which counsel for the appellant agreed was an acceptable sale. Despite its somewhat larger dwelling size, this comparable is similar to the subject in site size, style, age and most features. This comparable sold for \$230,000 or for \$64.72 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$218,150 or \$74.91 per square foot of living area, land included, which is not supported by any of the comparables submitted by either party. The Board finds the evidence in the record supports a reduction in the assessment.

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

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 19, 2018



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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