



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

APPELLANT: Cristy Trepachko  
DOCKET NO.: 17-32413.001-R-1  
PARCEL NO.: 31-24-438-016-0000

The parties of record before the Property Tax Appeal Board are Cristy Trepachko, the appellant, by Jerri K. Bush, of the Law Office of Jerri K Bush 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:** \$2,760  
**IMPR.:** \$5,843  
**TOTAL:** \$8,603

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2017 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 multi-level dwelling of frame and masonry construction with 1,121 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a finished partial basement, central air conditioning and a 2-car garage. The property has a 9,200 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-34 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 four comparable sales that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 7,200 to 7,800 square feet of land area that were improved with multi-level dwellings of frame construction. The homes contained 1,121 square feet of living area and were either 57 or 58

years old. The comparables had finished partial basements and either a 1.5-car or a 2-car garage. Three comparables had central air conditioning<sup>1</sup>. The comparables sold from April 2015 to June 2016 for prices ranging from \$31,500 to \$50,000 or from \$28.10 to \$44.60 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$3,904.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,369. The subject's assessment reflects a market value of \$93,690 or \$83.58 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 7,200 to 8,932 square feet of land area that were improved with multi-level dwellings of frame and masonry construction. The homes contained either 1,121 or 1,218 square feet of living area and were either 58 or 59 years old. The comparables had finished partial basements and either a 2-car or a 2.5-car garage. Three comparables had central air conditioning. Comparable #2 sold in November 2016 for \$95,000 or \$78.00 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of five comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #1, due to its sale date occurring greater than 20 months prior to the January 1, 2017 assessment date at issue. The Board finds the parties' remaining comparable sales were similar to the subject in location, style, age, size and most features. However, the parties' best comparables all had smaller lots when compared to the subject. Nevertheless, the best comparables sold from April to November 2016 for prices ranging from \$31,500 to \$95,000 or from \$28.10 to \$78.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$93,690 or \$83.58 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on a total market value basis but slightly above the range on a per

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<sup>1</sup> The Board finds the appellant's comparable sale #2 does not have central air conditioning based on the supporting evidence submitted by the appellant.

square foot basis. However, after considering adjustments to the best comparable sales for differences when compared to the subject, such as their smaller lots, the Board finds the subject's slightly higher per square foot value is supported. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not warranted.

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: May 18, 2021



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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