



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

APPELLANT: Timothy Keel  
DOCKET NO.: 19-28528.001-R-1 through 19-28528.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Timothy Keel, the appellant(s), by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-28528.001-R-1	18-24-114-019-0000	2,173	5,441	\$7,614
19-28528.002-R-1	18-24-114-020-0000	2,173	5,441	\$7,614
19-28528.003-R-1	18-24-114-021-0000	2,173	485	\$2,658

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 2019 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 has three PINs: PIN 18-24-114-019-0000, PIN 18-24-114-020-0000 and PIN 18-24-114-021-0000, each of which is improved. The subject property consists of a 58-year-old, one-story, single-family dwelling of masonry construction with 1,794 square feet of living area. Features of the home include a partial basement with a formal recreation room, central air conditioning, and a two-car garage. The property has a 3,780 square foot site and is located in Bedford Park, Lyons 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales. The comparable properties sold between December 2016 and December 2018. The comparable properties ranged: in price

between \$70,000 to \$158,500; in living area square footage between 1,029 to 1,531; and in sale price per square foot between \$43.50 to \$117.23, including land. The five comparables were located between .46 and 1.45 miles of the subject property. Based on this evidence, appellant requested a reduction in the subject's assessment to \$5,460 for PIN 18-24-114-019-0000, \$5,461 for PIN 18-24-114-020-0000 and \$2,658 for PIN 18-24-114-021-0000.

The appellant submitted a board of review decision disclosing the total assessment for the subject of \$17,886. The subject's assessment reflects a market value of \$178,860 or \$99.70 in market value per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" erroneously determined that the subject property had a price per square foot of \$84.88. In support of its contention of the correct assessment, the board of review submitted information on three suggested sales comparables.<sup>1</sup> The comparable properties sold between August 2017 and August 2019. The comparable properties ranged: in price between \$235,000 to \$346,400; in living area square footage between 1,696 to 1,782; and in sale price per square foot between \$131.87 to \$204.25, including land. The three comparables were located within a quarter of a mile of the subject property.

### **Conclusions of Law**

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board concludes that the best evidence of the subject's market value is appellant's comparables #1 and #3 and the board of review's comparable #4. Like the subject property, these comparables are one-story, single-family dwellings with similar living areas, full unfinished basements, similar amenities, and located within a mile of the subject property.

These comparables sold between June 2018 and August 2019, for amounts ranging from \$43.50 to \$204.25 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$178,860, land included, or \$99.70 per square foot of living area, which is within the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis is not justified.

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<sup>1</sup> It should be noted that the board of review's sales comparison grid lists four comparables; however, comparable #1 is a PIN that is part of the subject property under this appeal and is not a comparable.

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 21, 2024



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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