



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

APPELLANT: Stanislaw Szostak
DOCKET NO.: 19-28536.001-R-1 through 19-28536.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stanislaw Szostak, the appellant, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-28536.001-R-1	19-31-204-019-0000	1,845	4,642	\$6,487
19-28536.002-R-1	19-31-204-020-0000	2,122	4,642	\$6,764

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 consists of two parcels improved with a 1.5-story dwelling of frame exterior construction with 1,755 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a crawl space foundation, full attic with living area, and a 2.5-car garage. The property is reported by the appellant to have a 7,935 square foot site and is located in Burbank, Stickney 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 both overvaluation and lack of assessment equity with regard to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on five comparable sales which are located in the same neighborhood code as the subject. The parcels range in size from 9,355 to 11,055 square feet of land area. The properties are each improved with "1.5-1.9"-story, class 2-03 or multi-level class 2-34 dwellings

of frame, masonry, or frame and masonry exterior construction ranging in size from 1,254 to 1,492 square feet of living area. The homes range in age from 39 to 64 years old. One comparable has a basement with finished area and four comparables are reported to lack a basement foundation. Two comparables each have central air conditioning. One comparable has one fireplace. Each comparable has a 2-car or a 2.5-car garage. Four comparables each have an attic with living area. The comparables sold from November 2016 to August 2018 for prices ranging from \$133,000 to \$165,000 or from \$97.22 to \$123.60 per square foot of living area, land included.

The appellant also made an argument that the subject dwelling was inequitably assessed. In support of the inequity argument, the appellant submitted information on five equity comparables which are located in the same neighborhood code as the subject. The properties are improved with 1-story or "1.5-1.9"-story, class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,330 to 1,729 square feet of living area. The homes range in age from 51 to 76 years old. The comparables are each reported to lack a basement. Two comparables each have central air conditioning, one of which also has a fireplace. Each comparable has from a 1-car to a 3-car garage. Three comparables each have an attic with living area. The comparables have improvement assessments ranging from \$5,997 to \$11,560 or from \$3.68 to \$7.95 per square foot of living area.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$10,420 reflecting a market value of \$104,200 or \$59.37 per square foot of living area, land included, when applying the level of assessment for a class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would reduce the subject's improvement assessment to \$6,453 or \$3.68 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated January 10, 2020 which disclosed the subject has a total assessment for the two parcels of \$18,913. The "Addendum to Petition" which disclosed the subject's total assessment reflects a total land assessment of \$3,967 and a total improvement assessment of \$14,946 or \$8.52 per square foot of living area. The subject's total assessment reflects a market value of \$189,130 or \$107.77 per square foot of living area, land included, when applying the 2022 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" disclosing the assessment for only one of the parcels under appeal. Nevertheless, in support of its contention of the correct market value, the board of review submitted information on four comparable sales with the same neighborhood code as the subject property. The board of review also provided equity data for these comparables which will not be considered in this appeal. The parcels range in size from 9,975 to 15,952 square feet of land area. The properties are improved with 1-story or 1.5-story, class 2-03 dwellings of frame or frame and masonry exterior construction ranging in size from 1,479 to 1,771 square feet of living area. The dwellings range in age from 59 to 64 years old. Two comparables each have an unfinished basement and two comparables each have a crawl space foundation. Two comparables each have central air conditioning. Two comparables each have one fireplace. Each comparable has a 2-car or a 3-car garage. The comparables sold from

April 2018 to September 2019 for prices ranging from \$199,000 to \$229,900 or from \$129.02 to \$134.55 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 equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story dwellings of frame exterior construction ranging in size from 1,224 to 1,560 square feet of living area. The dwellings range in age from 61 to 65 years old. One comparable has an unfinished basement and three comparables each have a crawl space foundation. One comparable has central air conditioning. Each comparable has from a 1.5-car to a 2.5-car garage. The comparables have improvement assessments that range from \$5,785 to \$10,545 or from \$4.29 to \$8.62 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant initially 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 on grounds of market value.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of market value to be appellant's comparable sale #1 as well as the board of review comparable sales which sold proximate in time to the subject's assessment date and are similar to the subject in location, age, dwelling size, and most features. These comparables sold from April 2018 to September 2019 for prices ranging from \$165,000 to \$229,900 or from \$110.59 to \$134.55 per square foot of living area, land included. The subject's assessment reflects a market value of \$189,130 or \$107.77 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record on an overall market value basis but below this range on a price per square foot basis. The Board has given reduced weight to the appellant's comparables #2, #3, #4 and #5 due to differences in design, dwelling size, and/or age when compared to the subject. Additionally, the appellant's comparables #3, #4, and #5 have either a 2016 or 2017 sale date occurring less proximate in time to the subject's January 1, 2019 assessment date at issue than comparable sales in this record.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment on grounds of overvaluation is not justified.

The appellant, in part, contends assessment inequity as a 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 as well as board of review comparable #1 which are similar to the subject in location, age, dwelling size and most features. These three comparables have improvement assessments ranging from \$5,997 to \$8,259 or from \$3.68 to \$5.29 per square foot of living area. The subject's improvement assessment of \$14,946 or \$8.52 per square foot of living area falls above the range established by the best comparables in this record and is excessive. The Board has given reduced weight to the appellant's comparables #2, #4, and #5 as well as board of review comparables #2, #3, and #4 due to differences in foundation type, age, and/or dwelling size when compared to the subject.

Based on this record and after considering appropriate adjustments to the best equity comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified on grounds of lack of assessment equity.

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: June 18, 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

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