



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

APPELLANT: Maria Kowalczyk  
DOCKET NO.: 19-33934.001-R-1  
PARCEL NO.: 22-28-207-005-0000

The parties of record before the Property Tax Appeal Board are Maria Kowalczyk, 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:

**LAND:** \$5,082  
**IMPR.:** \$29,923  
**TOTAL:** \$35,005

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 a multi-level dwelling with 2,065 square feet of living area of frame and masonry construction. The dwelling was constructed in 1994. Features of the home include a partial basement with a formal recreational room, a fireplace, and a two-car garage. The property has a 9,240 square foot site and is located in Lemont, Lemont 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 and assessment inequity as the basis of the appeal. In support of the market value argument the appellant submitted information on five comparable sales. The comparable properties sold between October 2014 and December 2018. The comparable properties ranged: in price between \$277,500 to \$330,000; in living square footage

between 1,410 to 3,535 square feet; and in sale price per square foot between \$93.35 to \$218.77, including land.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables of frame and masonry construction. The improvement assessments ranged: in age from 25 to 27 years old; in size from 1,376 to 2,140 square feet of living area; and in improvement assessment from \$12.13 to \$13.73 per square foot of living area. Based on this evidence, the appellant arrived at a requested assessment for the subject of \$30,130.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,669 with an improvement assessment of \$27,511 or \$13.32 per square foot of living area. The subject's assessment reflects a market value of \$316,690 or \$153.36 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% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The improvement assessments ranged: in age from 21 to 25 years old; in size from 1,410 to 1,914 square feet of living area; and in improvement assessment from \$15.04 to \$15.92 per square foot of living area.

#### **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 Board finds the best evidence of market value to be *appellant's comparable sales #3, #4, and #5*. These comparables were the same class designation as the subject and given greater weight due to their similar basement area. These comparables sold for prices ranging from \$195.84 to \$218.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$153.36 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds the appellant failed to show by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment *is not* justified.

The taxpayer also 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 Board finds the best evidence of assessment equity to be *appellant's comparables #1, and #2* and *board of review comparables #4*. These comparables were given greater weight due to their size relative to the subject. These comparables had improvement assessments that ranged from \$12.13 to \$15.42 per square foot of living area. The subject's improvement assessment of \$13.32 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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 18, 2023



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Maria Kowalczyk, by attorney:  
John W. Zapala  
Law Offices of John Zapala, P.C.  
111 W Jackson Blvd.  
Suite 1700  
Chicago, IL 60604

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602