



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

APPELLANT: Dan Konopacki
DOCKET NO.: 19-39979.001-R-1
PARCEL NO.: 30-08-414-020-0000

The parties of record before the Property Tax Appeal Board are Dan Konopacki, 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 **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: \$1,625
IMPR.: \$4,064
TOTAL: \$5,689

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 1-story dwelling of frame exterior construction with 978 square feet of living area. The dwelling is approximately 99 years old. Features of the home include an unfinished basement, central air conditioning, and a 1.5-car garage. The property has a 5,000 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment equity with respect to the subject's improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject property.

The comparables have sites that range in size from 3,125 to 5,000 square feet of land area. The comparables are improved with 1-story or "1.5-1.9"-story, class 2-02 dwellings of frame or frame and masonry exterior construction ranging in size from 704 to 920 square feet of living area. The comparables range in age from 65 to 119. Each comparable is reported to have a basement with two having finished area. Four comparables each have from a 1-car to 2-car garage. These comparables sold from November 2016 to October 2018 for prices ranging from \$18,500 to \$37,500 or from \$21.46 to \$50.43 per square foot of building area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of this argument, the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 1-story, class 2-02 dwellings ranging in size from 816 to 912 square feet of building area. The dwellings range in age from 64 to 98 years old. Each comparable has a basement with one having finished area and a 2-car garage. The comparables have improvement assessments that range from \$1,777 to \$3,192 or from \$1.95 to \$3.50 per square foot of building area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$3,262 reflecting a market value of \$32,620 or \$33.35 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$1,637 or \$1.67 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,689. The subject's assessment reflects a market value of \$56,890 or \$58.17 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$4,064 or \$4.16 per square foot of building area.

The board of review did not submit any comparable sales in support of the overvaluation argument.

In support of its contention of the correct assessment for the inequity argument, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with 1-story, class 2-02 dwellings of frame exterior construction ranging in size from 864 to 978 square feet of living area. The comparables are either 99 or 103 years old. Each comparable has an unfinished basement. One comparable has central air conditioning. One comparable has three fireplaces. Three comparables each have a 2-car garage. The comparables have improvement assessments that range from \$3,776 to \$4,655 or from \$4.37 to \$5.17 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 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 only evidence of market value are the five comparable sales provided by the appellant. The Board finds each of the appellant's comparables differs from the subject in design, age, dwelling size, and/or other features. Nevertheless, the Board finds the best evidence of market value in this record to be the appellant's comparable #4 that is overall more similar to the subject in property characteristics but lacks central air conditioning, which is a feature of the subject. However, the Board finds this sole comparable sale does not by itself provide sufficient evidence to establish the market value of the subject property. The Board gives less weight to the appellant's comparable #5 which sold in 2016 and is less probative of the subject's market value as of the January 1, 2019 assessment date at issue, as well as the appellant's comparables #1, #2, and #3 which present significant differences from the subject in design, age, and/or dwelling size, as well as lacking central air conditioning, a feature of the subject. Therefore, based on the market value evidence in this record, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also contends assessment inequity as an alternative 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 parties submitted nine suggested equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 as well as board of review comparables #2, #3, and #4 which are overall more similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. These comparables have improvement assessments that range from \$2,890 to \$4,544 or from \$3.20 to \$4.85 per square foot of building area. The subject's improvement assessment of \$4,064 or \$4.16 per square foot of building area falls within the range established by the best comparables in the record. The Board gives less weight to the parties' remaining comparables due to differences from the subject in age, dwelling size, basement finish, and/or other amenities. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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 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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