



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

APPELLANT: Dan Konopacki  
DOCKET NO.: 19-39980.001-R-1  
PARCEL NO.: 30-20-401-045-0000

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:** \$1,677  
**IMPR.:** \$4,944  
**TOTAL:** \$6,621

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<sup>1</sup> of masonry exterior construction with 749 square feet of living area. The dwelling is approximately 67 years old. Features of the home include an unfinished basement and a 2-car garage. The property has a 4,794 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.

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<sup>1</sup> The photographic evidence submitted by the appellant discloses the subject to be more than a 1-story home, although in Sect. III the subject was reported to be a 1-story home. Based on the entire record, the board finds the subject is similar in design to those that have been identified in the evidence as 1.5-story in design, as gleaned from their photographs. For this reason, the Board finds the subject and each of the parties' comparables to be of similar design.

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 4,400 to 9,047 square feet of land area. The properties are improved with 1-story or "1.5-1.9" story, class 2-02 dwellings of masonry exterior construction ranging in size from 761 to 979 square feet of living area. The homes range in age from 62 to 66 years old. Two comparables each have a basement, with one having finished area, and three comparables are reported to lack a basement foundation. One comparable has central air conditioning. One comparable has one fireplace. Each comparable has from a 1-car to a 2-car garage. Comparables #3 and #5 each have a partial attic, one of which has living area, according to attached property printouts. The comparables sold from June 2017 to December 2018 for prices ranging from \$21,000 to \$46,000 or from \$21.45 to \$60.45 per square foot of living area, including land.

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 2-02 dwellings of masonry exterior construction ranging in size from 732 to 833 square feet of living area. The homes range in age from 65 to 69 years old. The comparables each have a basement, with one having finished area. One comparable has central air conditioning. Four comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$2,218 to \$4,365 or from \$3.03 to \$5.54 per square foot of living area.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$2,774 reflecting a market value of \$27,740 or \$37.04 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 \$1,097 or \$1.46 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,621. The subject's assessment reflects a market value of \$66,210 or \$88.40 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 subject has an improvement assessment of \$4,944 or \$6.60 per square foot of living area.

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 provided equity data for these comparables which will not be considered in this appeal. The comparables have sites with either 4,435 or 4,725 square feet of land area. The properties are improved with 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 749 to 760 square feet of living area. The dwellings are either 66 or 67 years old. The comparables each have a basement with one finished with a recreation room. Two comparables each have central air conditioning. Each comparable has a 1-car or a 2-car garage. The comparables sold from July to October 2019 for prices ranging from \$80,000 to \$160,000 or from \$105.82 to \$211.36 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 masonry or frame and masonry exterior construction ranging in size from 741 to 750 square feet of living area. The dwellings are either 66 or 67 years old. The comparables each have a basement with one finished with a recreation room. Each comparable has from a 1-car to a 2-car garage. The comparables have improvement assessments that range from \$5,294 to \$5,663 or from \$7.06 to \$7.62 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 the appellant's comparable sale #3 along with board of review comparable sales #2 and #4 which sold proximate in time to the subject's assessment date. These comparables are similar to the subject in location, age, dwelling size, and most features. These three comparables sold from August 2018 to October 2019 for prices ranging from \$45,000 to \$114,900 or from \$59.13 to \$151.18 per square foot of living area, land included. The subject's assessment reflects a market value of \$66,210 or \$88.40 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. The Board has given reduced weight to the appellant's comparables #1, #2, #4 and #5 as well as board of review comparables #1 and #3 due to differences in dwelling size, basement finish, central air conditioning amenity, and/or foundation type when compared to the subject. Additionally, the appellant's comparables #4 and #5 have 2017 sale dates 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 taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not 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 #2 and #5 along with the board of review comparables #1, #2, and #3 which are each similar to the subject in location, age, dwelling size and most features. These five comparables have improvement assessments ranging from \$3,400 to \$5,663 or from \$4.48 to \$7.56 per square foot of living area. The subject's improvement assessment of \$4,944 or \$6.60 per square foot of living area falls within the range established by the best comparables in this record. The Board has given reduced weight to the appellant's comparables #1, #3, and #4 along with board of review comparable #4 due to differences in basement finish, garage amenity, or central air conditioning when compared to the subject.

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.

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Chairman



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Member



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Member



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Member



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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



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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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