



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

APPELLANT: Henry Ipema  
DOCKET NO.: 20-20311.001-R-1  
PARCEL NO.: 23-36-301-032-0000

The parties of record before the Property Tax Appeal Board are Henry Ipema, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland, 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:

**LAND:** \$19,401  
**IMPR.:** \$16,359  
**TOTAL:** \$35,760

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 2020 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 one-story single-family dwelling of masonry exterior construction with approximately 2,384 square feet of living area.<sup>1</sup> The dwelling is approximately 48 years old with a reported effective age of 25 years as reported by the appraiser. The home has a full basement which is 75% finished according to the appraiser. Features include central air conditioning, a fireplace and a 694 square foot garage. The appraiser reports the property also has an inground pool. The property has an approximately 39,968 square foot

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<sup>1</sup> The appellant's appraiser measured and provided a sketch of the subject with support for the dwelling size of 2,384 square feet whereas the board of review had no support for its reported dwelling size of 2,330 square feet. On this record, the Board finds the appellant provided the best evidence of dwelling size.

site<sup>2</sup> and is located in Palos Heights, Palos Township, Cook County. The subject is classified as a class 2-04 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 an appraisal prepared by Lillie Toschev, a Certified Residential Real Estate Appraiser with Pahroo Appraisal & Consultancy, estimating the subject property had a market value of \$305,000 as of January 1, 2019. For purposes of estimating the subject's fee simple retrospective market value for purposes of *ad valorem* taxation, the appraiser solely used the sales comparison approach. The subject property was inspected on December 20, 2019.

The appraiser selected three comparable sales located in Orland Park and further described the subject as being in Orland Park. The comparables are within .87 of a mile from the subject. The comparable sites range in size from 11,610 to 20,174 square feet of land area improved with one-story dwellings of average condition that range in age from 42 to 50 years old. The homes range in size from 1,850 to 2,634 square feet of living area. The comparables each have a full or partial basement with finished area. Features include central air conditioning and a two-car garage. The comparables sold from April 2017 to June 2018 for prices ranging from \$293,900 to \$312,500 or from \$118.64 to \$166.49 per square foot of living area, including land. The appraiser applied an adjustment to sale #1 for sales concessions and then applied adjustments to the comparables for differences in site size, dwelling size, bathroom count and/or basement size. Based on the adjustment process used by the appraiser, adjusted sales prices were determined to range from \$334,900 to \$342,500. As part of the Addendum, the appraiser noted the subject's basement had taken in water due to a failed sump pump and the flooring and part of the drywall were removed to prevent possible mold. The appraiser further stated the inground pool is in need of extensive repair and "is not usable in its current state." Given the lack of recent sales of comparables with pools and in consultation with realtors, the appraiser concluded this feature did not add any significant amount of contributory value and thus no adjustment for the pool was applied. From use of the sales comparison approach, the appraiser opined a value of the subject of \$305,000 as of January 1, 2019. Based on this evidence, the appellant requested that the assessment be reduced to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,885. The subject's assessment reflects a market value of \$428,850 or \$179.89 per square foot of living area, including land, based upon a dwelling size of 2,384 square feet and when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, each of which are located in Palos Heights, the same neighborhood code and same subarea as the subject. Furthermore, board of review comparable #2 is the same property as appraisal sale #3. These four comparables have sites ranging from 10,965 to 11,610 square feet of land area improved with one-story dwellings of masonry exterior construction.

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<sup>2</sup> Appellant's appraiser reported the site size from the plat of survey whereas the board of review had no supporting data for its reported site size of 45,651 square feet. The Board finds the better evidence of site size was submitted by the appellant.

The homes range in size from 2,191 to 2,758 square feet of living area and range in age from 43 to 46 years old. Three comparables have either a full or a partial basement, one of which has finished area and comparable #3 has a concrete slab foundation. Features include central air conditioning and a two-car garage. Three comparables each have a fireplace. The properties sold from June 2018 to December 2020 for prices ranging from \$293,900 to \$350,500 or from \$127.08 to \$144.57 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 record evidence establishes that a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property with an opinion of value as of January 1, 2019 and the board of review submitted four comparable sales, one of which was common with the appraisal evidence, to support their respective positions before the Property Tax Appeal Board. The Board finds the appraisal has not presented a credible or reliable indication of the subject's market value for several reasons. First, the opinion of value is a year prior to the lien date at issue and, more importantly than that, the appraiser utilized two of three sales that occurred in 2017, again a date further remote in time to the lien date at issue. Second, the submission by the board of review establishes that there was at least one other available sale in the area for use by the appraiser at the time the report was prepared. Third, and most important, the appraiser adjusted the three comparable sales to make them more similar to the subject which resulted in adjusted sales prices ranging from \$334,900 to \$342,500, but despite that relatively narrow range of adjusted sales prices, the appraiser opined a value for the subject property of \$305,000, significantly below those adjusted sales prices and without further explanation as to why the subject's value should fall below the only sales data presented in the appraisal report. Therefore, the Board having determined that the appraisal lacks credibility in terms of the opinion of value, the Board will analyze the six raw sales presented by both parties, which includes the parties' common comparable.

In analyzing the sales in the record, the Board has given little weight to appraisal sales #1 and #2 due to their sale dates in 2017, which are less likely to be indicative of the subject's market value as of January 1, 2020. The Board has given reduced weight to board of review comparable #3 due to its slab foundation which differs from the subject's full basement.

Thus, the Board finds the best evidence of market value to be appraisal sale #3/board of review comparable sale #2 as well as board of review comparable sales #2 and #4 which are each similar to the subject in location, age, design, foundation and some features. Each comparable has a significantly smaller land area than the subject which would necessitate adjustments to make them more equivalent to the subject. Adjustments would also be necessary for dwelling size, basement size and/or finished basement area, when compared to the subject. These three comparables sold for prices ranging from \$293,900 to \$350,500 or from \$127.08 to \$144.57 per

square foot of living area, including land. The subject's assessment reflects a market value of \$428,850 or \$179.89 per square foot of living area, including land, which is substantially above the range established by the best comparable sales in the record both in terms of overall value and on a per-square-foot basis which appears to be excessive given the comparable sales the board of review presented to support or affirm the subject's estimated market value based upon its assessment. Given the best market value data in the record, the Board finds the subject property is over assessed and a reduction in the subject's assessment is warranted.

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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