



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

APPELLANT: John Orr
DOCKET NO.: 20-20791.001-R-1
PARCEL NO.: 23-30-401-020-0000

The parties of record before the Property Tax Appeal Board are John Orr, 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: \$11,979
IMPR.: \$30,117
TOTAL: \$42,096

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 1-story dwelling of masonry exterior construction with 2,946 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 43,560 square foot site and is located in Palos Park, 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 both overvaluation and assessment inequity concerning the improvement as the basis of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$400,000 as of January 1, 2017. In support of the assessment equity argument, the appellant submitted information on four comparables located within the same assessment neighborhood code as the subject and from 0.36

to 0.96 of a mile from the subject. The comparables are improved with class 2-04 homes of masonry exterior construction ranging in size from 2,900 to 6,209 square feet of living area. The dwellings range in age from 19 to 40 years old. Each home has a basement, one of which has finished area, and one or two fireplaces. Three homes each have central air conditioning and three homes each have a 2-car garage. The comparables have improvement assessments ranging from \$26,036 to \$57,066 or from \$8.98 to \$9.90 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$26,448.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,096. The subject's assessment reflects a market value of \$420,960 or \$142.89 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%. The subject has an improvement assessment of \$30,117 or \$10.22 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject and within 0.25 of a mile from the subject. The parcels range in size from 45,041 to 96,441 square feet of land area and are improved with 1-story, class 2-04 homes of frame or masonry exterior construction ranging in size from 2,229 to 3,963 square feet of living area. The dwellings range in age from 49 to 63 years old. Each home has a basement, two of which have finished area, one or three fireplaces, and from a 1.5-car to a 3.5-car garage. Three homes have central air conditioning. The comparables sold from November 2018 to November 2020 for prices ranging from \$410,000 to \$650,000 or from \$154.60 to \$202.78 per square foot of living area, including land. The comparables have improvement assessments ranging from \$22,996 to \$34,874 or from \$8.67 to \$10.85 per square foot of living area.

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

Conclusion of Law

The appellant contends in part 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 record contains an appraisal presented by the appellant and four comparable sales presented by the board of review for the Board's consideration. The Board gives less weight to the appraisal as it states a value conclusion as of January 1, 2017, three years before the assessment date at issue in this appeal. The Board also gives less weight to the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size and/or central air conditioning amenity.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #4, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, location, and some features, although these homes are significantly older than the subject and finished basement area unlike the subject and one comparable has a substantially larger site than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$410,000 and \$525,000 or \$154.60 and \$202.78 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$420,960 or \$142.89 per square foot of living area, including land, which is bracketed by the best comparables in terms of total market value and below the best comparables on a price per square foot basis. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

The appellant 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 record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 and the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size and/or central air conditioning amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables #1 and #4, which are more similar to the subject in dwelling size, location, and some features, although these homes are significantly older than the subject, two homes have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$22,996 to \$33,109 or from \$8.67 to \$10.69 per square foot of living area. The subject's improvement assessment of \$30,117 or \$10.22 per square foot of living area falls within the range established by the best comparables in this record. 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 no reduction in the subject's improvement assessment is 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

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 16, 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

AGENCY

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