



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

APPELLANT: Arunas Bukevicius  
DOCKET NO.: 20-20804.001-R-1  
PARCEL NO.: 23-23-110-037-0000

The parties of record before the Property Tax Appeal Board are Arunas Bukevicius, 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:** \$2,812  
**IMPR.:** \$10,982  
**TOTAL:** \$13,794

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 2-story townhouse of frame and masonry exterior construction with 1,274 square feet of living area. The dwelling is approximately 50 years old. Features of the home include a full basement that is finished with a recreation room and central air conditioning. The property has a 1,406 square foot site and is located in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on five comparables located within the same assessment neighborhood code and on same street as the subject and within .02 of a mile from the subject. The comparables are improved with class 2-95 dwellings of frame and masonry exterior construction with 1,644 square feet of living area.

The comparables are 50 years old and have partial basements, two of which are finished with a recreation room. Each comparable has central air conditioning. The comparables have improvement assessments of \$10,791 or \$6.56 per square foot of living area.

In support of the overvaluation argument the appellant submitted information on five comparable sales located within the same assessment neighborhood code as the subject and within .23 of a mile from the subject. The comparables are situated on sites ranging in size from 1,323 to 1,636 square feet of land area and are improved with class 2-95 dwellings ranging in size from 1,054 to 1,644 square feet of living area. The homes are 45 to 49 years old. Comparable #4 has a partial unfinished basement. Each comparable has central air conditioning. The comparables sold from May 2017 to October 2019 for prices ranging from \$105,000 to \$129,900 or from \$87.90 to \$118.60 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,794. The subject's assessment reflects a market value of \$137,940 or \$108.27 per square foot of living area, including land. The subject property has an improvement assessment of \$10,982 or \$8.62 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and three comparable sales.<sup>1</sup> The equity comparables are located within the same assessment neighborhood code as the subject and on the same block or subarea as the subject. The comparables are improved with class 2-95, 2-story townhouses of frame and masonry exterior construction with either 1,274 or 1,436 square feet of living area. The comparables are 48 or 50 years old and have partial or full unfinished basements. Each comparable has central air conditioning. The comparables have improvement assessments ranging from \$10,386 to \$11,220 or from \$7.23 to \$8.81 per square foot of living area.

The comparable sales are located within the same assessment neighborhood code and within a ¼ of a mile from the subject. The comparables have sites with 1,224 or 1,428 square feet of land area and are improved with class 2-95, 2-story townhouses of frame and masonry exterior construction with either 1,232 or 1,240 square feet of living area. The comparables are 47 to 51 years old. Each comparable has a slab foundation and central air conditioning. The comparables sold from September to November 2020 for prices ranging from \$145,500 to \$155,000 or from \$118.10 to \$125.81 per square foot of living area, including land.

Based on the foregoing evidence the board review requests confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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

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<sup>1</sup> The Board finds comparable sale #2 is a duplicate of comparable sale #1.

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 record contains eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #1 which are less similar to the subject in dwelling size.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4 which are identical or nearly identical to the subject in location, dwelling size, age, and some features. However, each comparable lacks a basement that has finished area which is a feature of the subject. These comparables have improvement assessments ranging from \$10,407 to \$11,220 or from \$8.17 to \$8.81 per square foot of living area. The subject's improvement assessment of \$10,982 or \$8.62 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 adjustments to the best comparables for differences when compared to 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 warranted.

The appellant also 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 record contains eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #4 and #5 which are less similar to the subject in dwelling size. In addition, appellant's comparables #4 and #5 sold in 2017 and 2018 which are less proximate in time to the January 1, 2020 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 along with the board of review comparables which sold proximate in time to the assessment date and are similar to the subject in location, age, dwelling size and some features. However, each comparable lacks a basement with finished area, suggesting adjustments are necessary to the best comparables to make them more equivalent to the subject. These comparables sold from June 2019 to November 2020 for prices ranging from \$109,000 to \$155,000 or from \$87.90 to \$125.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$137,940 or \$108.27 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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