



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

APPELLANT: Kenneth Pannaralla  
DOCKET NO.: 20-23788.001-R-1  
PARCEL NO.: 24-06-112-002-0000

The parties of record before the Property Tax Appeal Board are Kenneth Pannaralla, 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:** \$3,819  
**IMPR.:** \$12,817  
**TOTAL:** \$16,636

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 1.5-story dwelling of frame and masonry exterior construction with 1,413 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a crawl space foundation, central air conditioning, and a 1-car garage. The property has a 7,638 square foot site and is located in Bridgeview, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity regarding the improvement as the bases of the appeal. In support of the inequity argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject property, along with property characteristic printouts for the subject and the comparables from which some property characteristics not disclosed by the appellant were obtained. The

comparables are improved with “1.5-1.9”-story, class 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,413 to 1,720 square feet of living area. The homes are either 61 or 63 years old. Each is reported to have “None” for basement foundation. Four comparables each have central air conditioning and each comparable has from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$8,662 to \$11,925 or from \$6.13 to \$7.08 per square foot of living area. Based on this evidence, the appellant requested that the subject’s total improvement assessment be reduced.

As to the overvaluation argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject. The comparables have sites that range from 7,150 to 8,708 square feet of land area that are improved with 2-story, class 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,066 to 1,678 square feet of living area. The homes are each 62 years old. One comparable has an unfinished basement and four comparables are reported to have “None” for basement foundation. Three comparables each have central air conditioning, one comparable has one fireplace, and each comparable has either a 1.5-car or a 2-car garage. The properties sold from February 2018 to October 2019 for prices ranging from \$118,000 to \$158,000 or from \$82.81 to \$131.33 per square foot of living area, land included. Based on this evidence, the appellant requested the subject’s total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,636. The subject's assessment reflects a market value of \$166,360 or \$117.74 per square foot of living area, land included, 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 \$12,817 or \$9.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information in a grid analysis on four comparable properties located in the same neighborhood code as the subject property. The grid contains equity and sales data for each of the four comparables. The comparables have sites that range from 7,150 to 8,750 square feet of land area. The comparables are improved with 1-story or 1.5-story, class 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,258 to 1,413 square feet of living area. The comparables are either 62 or 63 years old. Each comparable has a crawl space foundation, central air conditioning, and from a 1.5-car to a 2.5-car garage. The properties sold from November 2017 to November 2020 for prices ranging from \$199,900 to \$223,000 or from \$141.47 to \$166.14 per square foot of living area, land included. The comparables have improvement assessments ranging from \$12,127 to \$13,541 or from \$8.75 to \$9.64 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). Based on this record,

the Board finds a reduction in the subject's assessment is not warranted on grounds of overvaluation.

With respect to the appellant's overvaluation argument, the parties submitted nine comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appellant's comparable #1 as well as board of review comparables #2 and #4. These comparables sold proximate to the subject's January 1, 2020 assessment date under appeal and are similar to the subject in location, design, age, dwelling size, and some features. These properties sold from October 2019 to November 2020 for prices ranging from \$118,000 to \$223,000 or from \$82.81 to \$161.36 per square foot of living area. The subject's assessment reflects a market value of \$166,360 or \$117.74 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. The Board gives less weight to the appellant's comparables #2 through #5 as well as board of review comparables #1 and #3. The appellant's comparables #2, #3, and #4 as well as board of review comparable #3 differ from the subject in various property characteristics, including but not limited to, dwelling size, foundation type, and design. Additionally, the appellant's comparable #4 and board of review comparable #1 have remote sale dates in either 2017 or 2018, less proximate to the subject's January 1, 2020 assessment date at issue than other comparables and less likely to reflect market conditions as of the subject's assessment date. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

The appellant also contends, in part, 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, based on inequity is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #4, and #5 as well as board of review comparables #2 and #4 which are more similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$8,662 to \$13,541 or from \$6.13 to \$9.58 per square foot of living area. The subject's improvement assessment of \$12,817 or \$9.07 per square foot of building area falls within the range established by the best equity comparables in this record. The Board gives less weight to the appellant's comparables #2 and #3 as well as board of review comparables #1 and #3 which differ in dwelling size or design when compared to the subject. Based on this record, 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.

Based on the evidence in this record, the Board finds that a reduction in the subject's assessment is not 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



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: \_\_\_\_\_

October 15, 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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