



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

APPELLANT: Maria Ogrodny
DOCKET NO.: 20-23797.001-R-1
PARCEL NO.: 24-29-315-023-0000

The parties of record before the Property Tax Appeal Board are Maria Ogrodny, 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 **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: \$6,363
IMPR.: \$22,932
TOTAL: \$29,295

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 dwelling of frame and masonry exterior construction with 2,352 square feet of living area. The dwelling is approximately 48 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 11,570 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-78 properties improved with 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,238 to 2,826 square feet of living area. The comparables are

33 to 54 years old and have full unfinished basements. Three comparables have central air conditioning. One comparable has a fireplace. Each comparable has a 1.5-car to a 3.5-car garage. The comparables have improvement assessments ranging from \$21,028 to \$24,054 or from \$8.29 to \$9.40 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,001. The subject property has an improvement assessment of \$23,638 or \$10.05 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 with the same assessment neighborhood code as the subject. The comparables are class 2-78 properties improved with 2-story dwellings of frame and masonry exterior construction ranging in size from 2,218 to 2,977 square feet of living area. The comparables are 32 to 49 years old and have partial or full unfinished basements. Three comparables have central air conditioning. Each comparable has one fireplace and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$23,989 to \$33,549 or from \$9.95 to \$15.13 per square foot of living area.

Conclusion of Law

The appellant 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 Board finds based on the evidence in the record a reduction in the subject's assessment is warranted.

The record contains nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #4 and board of review comparables #3 and #4 due to differences in dwelling size and/or age when compared to the subject. The Board gives less weight to board of review comparable #1 which is an outlier due to its significantly higher improvement assessment per square foot than the other comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparable #5 and board of review comparable #2 which overall are most similar to the subject in location, dwelling size, age, and some features. The Board finds appellant's comparable #1 lacks central air conditioning and board of review comparable #4 has a larger 3-car garage when compared to the subject suggesting adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging of \$21,028 to \$23,989 or \$9.40 and \$9.95 per square foot of living area. The subject's improvement assessment of \$23,638 or \$10.05 per square foot of living area is bracketed by the two best comparables on an overall basis but is higher on a square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement was inequitably assessed and a reduction in the subject's 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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