



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

APPELLANT: Wilma Weist
DOCKET NO.: 20-23798.001-R-1
PARCEL NO.: 24-07-116-011-0000

The parties of record before the Property Tax Appeal Board are Wilma Weist, 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: \$3,700
IMPR.: \$11,293
TOTAL: \$14,993

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 frame exterior construction with 1,547 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a crawl space foundation, central air conditioning, and a 2-car garage. The property has a 6,729 square foot site and is located in Oak Lawn, 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 assessment inequity regarding the improvement and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on five comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story or 1.5-story, class 2-03 homes of frame or frame and masonry exterior construction ranging in size from 1,118 to 1,775 square

feet of living area. The dwellings range in age from 59 to 71 years old. One home has a basement and central air conditioning. Four comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$3,502 to \$11,309 or from \$2.73 to \$6.93 per square foot of living area.

In support of the overvaluation argument, the appellant submitted five comparable sales located within 0.57 of a mile from the subject. The parcels range in size from 6,250 to 10,249 square feet of land area and are improved with 1-story or 1.5-story, class 2-03 homes of frame exterior construction ranging in size from 1,049 to 1,378 square feet of living area. The dwellings range in age from 47 to 72 years old. Two homes each have central air conditioning and two homes each have a fireplace. Each home has a 2-car or a 2.5-car garage. The comparables sold from March 2017 to November 2019 for prices ranging from \$105,000 to \$149,900 or from \$78.36 to \$129.69 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$7,925.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,993. The subject's assessment reflects a market value of \$149,930 or \$96.92 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 \$11,293 or \$7.30 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 comparables are improved with 1-story or 1.5-story, class 2-03 homes of frame exterior construction ranging in size from 1,030 to 1,314 square feet of living area. The dwellings range in age from 61 to 80 years old. Two homes have a basement, one home has a crawl space foundation, and one home has a concrete slab foundation. Three homes each have a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$10,458 to \$12,304 or from \$9.03 to \$10.15 per square foot of living area. Comparable #3 has a 8,040 square foot site and sold in October 2018 for a price of \$171,000 or \$140.39 per square foot of living area, including land. The board of review also reported the subject sold in September 2018 for a price of \$125,000 or \$80.80 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 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 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 and the board of review's comparables #2, #3, and #4, due to substantial differences from the subject in dwelling size and/or garage amenity. The Board finds the best evidence of assessment equity to be the appellant's comparables #4 and #5 and the board of review's comparable #1, which are more similar to the subject in dwelling size, age, location, and features, although these homes lack central air conditioning that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The best comparables have improvement assessments ranging from \$11,290 to \$12,152 or from \$6.78 to \$9.25 per square foot of living area. The subject's improvement assessment of \$11,293 or \$7.30 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence, 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.

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 record contains a total of six comparable sales for the Board's consideration and evidence of a September 2018 sale of the subject. The Board gives less weight to the subject's sale, the appellant's comparables #3, #4, and #5, and the board of review's comparable #3, as these sales occurred less proximate in time to the assessment date and are less likely to be indicative of market value as of the assessment date. The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, which sold more proximate in time to the assessment date and are similar to the subject in age and location, but have varying degrees of similarity to the subject in design, dwelling size, and features. Both comparables are much smaller and older homes than the subject and one comparable lacks central air conditioning that is a feature of the subject, suggesting upward adjustments to these comparables would be needed for these features to make them more equivalent to the subject. However, one comparable is a 1.5-story home compared to the subject 1-story home, suggesting a downward adjustment to this comparable for this feature would be needed to make it more equivalent to the subject. These two best comparables sold for prices of \$105,000 and \$129,000 or \$78.36 and \$119.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$149,930 or \$96.92 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and is bracketed by the best comparables on a per square foot basis which is logical given the subject is a much larger home than the two best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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

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

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