



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

APPELLANT: Anthony Trost
DOCKET NO.: 20-23805.001-R-1
PARCEL NO.: 24-26-401-045-0000

The parties of record before the Property Tax Appeal Board are Anthony Trost, the appellant, by 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: \$3,750
IMPR.: \$16,467
TOTAL: \$20,217

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 construction with 1,763 square feet of living area. The dwelling is 49 years old. Features of the home include a full basement, that has finished area, 1 full and 1 half bathrooms, central air conditioning, and a 2-car garage. The property has a 7,500 square foot site and is located in Alsip, 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 overvaluation and assessment inequity with respect to the subject's improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on three comparable sales located within the same neighborhood code as the subject. The comparables have sites with either 4,687 or 6,000 square feet of land area that are improved with class 2-03 dwellings of masonry construction ranging in size from 1,017 to

1,166 square feet of living area. The dwellings range in age from 51 to 55 years old. Two comparables have full basements, each of which has finished area, and one comparable does not have a basement foundation. The comparables have either 1 full bathroom or 1 full and 1 half bathrooms. One comparable has central air conditioning and each comparable has either a 2-car or a 2.5-car garage. The comparables sold from February to July 2019 for prices ranging from \$89,000 to \$141,500 or from \$77.26 to \$139.13 per square foot of living area, including land. The appellant's submission included an adjusted sales grid analysis.

In support of the improvement inequity argument the appellant submitted information on five comparable properties located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of masonry construction ranging in size from 1,013 to 1,413 square feet of living area. The dwellings range in age from 50 to 59 years old and have full basements, two of which have finished area. The comparables have either 1 full bathroom or 1 full and 1 half bathrooms. One comparable has central air conditioning, and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$9,549 to \$9,886 or from \$6.94 to \$8.44 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$15,724 and the subject's improvement assessment be reduced to \$11,974.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,217. The subject's assessment reflects a market value of \$202,170 or \$114.67 per square foot of living area, land included, 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 \$16,467 or \$9.34 per square foot of living area.

In response to the appellant's complaint the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables have sites with either 6,000 or 7,056 square feet of land area that are improved with class 2-03, 1-story dwellings of masonry construction with 1,013 or 1,026 square feet of living area. The dwellings range in age from 48 to 54 years old and have full basements, each of which has finished area. The comparables have 1 full bathroom, and from a 1-car to a 2.5-car garage. Three comparables have central air conditioning. The comparables sold from May 2018 to October 2020 for prices ranging from \$175,000 to \$1,900,000 or from \$172.75 to \$1,851.85 per square foot of living area, including land. The comparables have improvement assessments ranging from \$9,574 to \$14,565 or from \$9.33 to \$14.20 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparable sale #1, as well as the board of review's comparable sales #2 and #3. These comparables have varying degrees of similarity to the subject. However, each of the best comparables has a smaller site and a significantly smaller dwelling when compared to the subject. In addition, three of the best comparables lack an additional half bathroom, and two lack central air conditioning when compared to the subject. Nevertheless, the best comparables sold from May 2019 to October 2020 for prices ranging from \$141,500 to \$226,000 or from \$139.13 to \$220.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$202,170 or \$114.67 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on a total market value basis but below the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their significantly smaller dwelling size, the Board finds the subject's lower per square foot estimated market value as reflected by its assessment is justified. The Board gave less weight to the parties' remaining comparable sales, due to their lack of a basement foundation, their sale price being an outlier when compared to the other sales in the record or their sale date occurring greater than 19 months prior to the January 1, 2020 assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted on the grounds of overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 is not warranted based on assessment inequity.

The Board finds the best evidence of assessment equity to be the board of review's comparables #3 and #4. These comparables have varying degrees of similarity to the subject. However, each of the best comparables has a significantly smaller dwelling and lacks an additional half bathroom when compared to the subject. Nevertheless, the best comparables have improvement assessments of \$9,574 and \$10,007 or \$9.33 and \$9.88 per square foot of living area. The subject's improvement assessment of \$16,467 or \$9.34 per square foot of living area falls above the improvement assessments of the best comparables in this record on a total improvement assessment basis but between the improvement assessments on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their significantly smaller dwelling size, the Board finds the subject's higher total improvement assessment is justified. The Board gave less weight to the parties' remaining comparables, due to their lack of finished basement area, their lack of central air conditioning or their improvement assessment being an outlier when compared to the other comparables in the record. 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 on the grounds of assessment inequity.

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: _____

April 15, 2025



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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