



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

APPELLANT: Michael Broderick  
DOCKET NO.: 20-23806.001-R-1  
PARCEL NO.: 24-15-205-047-0000

The parties of record before the Property Tax Appeal Board are Michael Broderick, 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:** \$3,870  
**IMPR.:** \$19,700  
**TOTAL:** \$23,570

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 construction with 2,033 square feet of living area. The dwelling is 56 years old. Features of the home include a partial basement, that has finished area, 2 full and 1 half bathrooms, central air conditioning, and a 2-car garage. The property has a 6,450 square foot site and is located in Oak Lawn, 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 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 ranging in size from 5,000 to 6,556 square feet of land area that are improved with class 2-78 dwellings of frame and masonry construction ranging in

size from 2,063 to 2,710 square feet of living area. The dwellings range in age from 16 to 58 years old. Two comparables have full or partial basements, one of which has finished area, and one comparable does not have a basement foundation. The comparables have from 1 full and 1 half bathrooms to 2 full and 1 half bathrooms, central air conditioning, a fireplace, and either a 1-car or a 2-car garage. The comparables sold from September 2017 to September 2019 for prices ranging from \$215,000 to \$325,000 or from \$79.34 to \$143.17 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 2-78 dwellings of masonry or frame and masonry construction ranging in size from 2,033 to 2,489 square feet of living area. The dwellings range in age from 51 to 62 years old and have partial basements, four of which have finished area. The comparables have either 2 full bathroom or 2 full and 1 half bathrooms. Two comparables have central air conditioning, each comparable has a fireplace, and four comparables have a 2-car garage. The comparables have improvement assessments ranging from \$18,047 to \$23,133 or from \$8.66 to \$9.31 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$21,479 and the subject's improvement assessment be reduced to \$17,609.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,570. The subject's assessment reflects a market value of \$235,700 or \$115.94 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 \$19,700 or \$9.69 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 ranging in size from 4,396 to 8,778 square feet of land area that are improved with class 2-78, 2-story dwellings of masonry or frame and masonry construction ranging in size from 2,361 to 2,873 square feet of living area. The dwellings range in age from 13 to 25 years old. The comparables have unfinished full basements, from 2 full bathrooms to 2 full and 2 half bathrooms, central air conditioning, and either a 2-car or a 3-car garage. Three comparables each have a fireplace. The comparables sold from August 2018 to May 2020 for prices ranging from \$394,950 to \$430,000 or from \$138.00 to \$171.96 per square foot of living area, including land. The comparables have improvement assessments ranging from \$27,445 to \$29,933 or from \$9.81 to \$11.62 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 sale #2. These comparables have varying degrees of similarity to the subject and also sold proximate in time to the January 1, 2020 assessment date at issue. However, each of the parties' best comparables has a significantly newer dwelling when compared to the subject, albeit each lacks finished basement area unlike the subject. Nevertheless, the best comparables sold in September 2019 and May 2020 for prices of \$325,000 and \$406,000 or \$143.17 and \$171.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$235,700 or \$115.94 per square foot of living area, including land, which falls below the market values of the best comparable sales in this record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their significantly newer dwellings, the Board finds the subject's lower 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 significantly larger dwelling, and/or their sale date occurring greater than 16 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 appellant's comparables #1 and #5. These comparables have varying degrees of similarity to the subject. However, each of the best comparables has a larger dwelling when compared to the subject. Nevertheless, the best comparables have improvement assessments of \$21,334 and \$22,131 or \$8.66 and \$9.31 per square foot of living area. The subject's improvement assessment of \$19,700 or \$9.69 per square foot of living area falls below the improvement assessments of the best comparables in this record on a total improvement assessment basis but above 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 larger dwellings, the Board finds the subject's higher per square foot improvement assessment is justified. The Board gave less weight to the appellant's remaining comparables, due to their lack of central air conditioning or their lack of a garage when compared to the subject. The Board gave less weight to the board of review's comparables, due to their larger dwellings and/or their newer dwellings 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 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

AGENCY

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