



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

APPELLANT: Dana Roman
DOCKET NO.: 20-24103.001-R-1
PARCEL NO.: 24-09-102-043-0000

The parties of record before the Property Tax Appeal Board are Dana Roman, 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: \$4,725
IMPR.: \$12,500
TOTAL: \$17,225

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 masonry exterior construction with 1,657 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a crawl space foundation, central air conditioning, two fireplaces and a 1-car garage. The property has a 9,000 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's appeal is based on both assessment inequity and overvaluation. The subject's land assessment was not challenged.

The appellant contends assessment inequity with respect to the improvement assessment. In support of the inequity argument, the appellant submitted information on five equity

comparables located in the same neighborhood code as the subject and from 0.61 to 0.89 of a mile from the subject property. The comparables are improved with class 2-03 dwellings of masonry exterior construction ranging in size from 1,616 to 1,768 square feet of living area. The dwellings range in age from 62 to 79 years old. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning and either a 1-car or a 2-car garage. One home has two fireplaces. The comparables have improvement assessments that range from \$13,590 to \$15,338 or from \$8.03 to \$8.68 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on five comparable sales located in the same neighborhood code as the subject and from 0.38 of a mile to 1.10 miles from the subject property. The comparables have sites that range in size from 6,250 to 10,296 square feet of land area and are improved with class 2-03 dwellings of masonry exterior construction ranging in size from 1,025 to 1,239 square feet of living area. The dwellings range in age from 60 to 73 years old. Three comparables have a basement with two having finished area and two comparables have no basement. Four dwellings have central air conditioning, one home has a fireplace and each comparable has either a 1.5-car or a 2-car garage. The comparables sold from January 2017 to January 2020 for prices ranging from \$118,000 to \$168,000 or from \$96.93 to \$142.73 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$15,872. The requested assessment reflects a total market value of \$158,720 or \$95.79 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 request would lower the subject's improvement assessment to \$11,147 or \$6.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,451. The subject's assessment reflects a market value of \$194,510 or \$117.39 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 \$14,726 or \$8.89 per square foot of living area.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on four comparable sales located in the same assessment neighborhood code and within ¼ of a mile from the subject property. The comparables have sites that range in size from 6,650 to 12,300 square feet of land area and are improved with 1-story or 1.5-story class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,199 to 1,644 square feet of living area. The dwellings range in age from 59 to 91 years old. Two comparables have an unfinished basement, one comparable has a crawl space foundation and one comparable has a concrete slab foundation. Three dwellings have central air conditioning, two homes each have one fireplace and three comparables have either a 1.5-car or a 2-car garage. The comparables sold from July 2019 to October 2020 for prices ranging from \$199,000 to \$289,900 or from \$130.78 to \$241.78 per square foot of living area, land included. The comparables have improvement assessments ranging from \$10,980 to \$13,499 or from \$7.44 to \$10.57 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 contends, in part, 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 met this burden of proof and a reduction in the subject's assessment, based on inequity is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables along with board of review comparables #2 and #3 which feature a basement foundation unlike the subject's crawl space foundation.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4 which are more similar to the subject in location, age and foundation type, although board of review comparable #4 is smaller in dwelling size and lacks both a garage and central air conditioning, suggesting upward adjustments are needed to make this property more equivalent to the subject. These two comparables have improvement assessments of \$12,231 and \$12,672 or \$7.44 and \$10.57 per square foot of living area, respectively. The subject's improvement assessment of \$14,726 or \$8.89 per square foot of living area falls above the two best equity comparables in the record on an overall improvement assessment basis and within the range on a per square foot basis. However, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive and a reduction, based on lack of uniformity, is warranted.

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). After considering the reduction to the subject's assessment based on uniformity, the Board finds a further reduction in the subject's assessment based on overvaluation 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: _____

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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