



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

APPELLANT: Jozefa Cieczczak
DOCKET NO.: 20-24104.001-R-1
PARCEL NO.: 24-05-407-024-0000

The parties of record before the Property Tax Appeal Board are Jozefa Cieczczak, 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: \$3,270
IMPR.: \$10,600
TOTAL: \$13,870

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 and masonry exterior construction with 1,056 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a basement with finished area, central air conditioning and a 2-car garage. The property has an approximately 6,541 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 overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellant submitted information on five comparable sales located in the same neighborhood code and from 0.77 of a mile to 1.01 miles

from the subject property. The comparables have sites that range in size from 8,040 to 15,358 square feet of land area and are improved with class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,175 to 1,612 square feet of living area. The dwellings range in age from 46 to 64 years old. One comparable has a finished basement and four comparables are reported to have no basement. Three dwellings have central air conditioning and four properties have either a 1.5-car or a 2-car garage. The comparables sold from November 2017 to September 2018 for prices ranging from \$159,000 to \$184,600 or from \$109.12 to \$148.94 per square foot of living area, land included.

As an alternate basis of the appeal, 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 property. The comparables are improved with class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,339 to 1,389 square feet of living area. The dwellings range in age from 54 to 66 years old. Each comparable has a basement with three having finished area. Four dwellings have central air conditioning, one home has a fireplace and four properties each have from a 1-car to 2.5-car garage. The comparables have improvement assessments that range from \$10,277 to \$12,425 or from \$7.40 to \$9.28 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$11,083. The requested assessment reflects a total market value of \$110,830 or \$104.95 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 \$7,813 or \$7.40 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 \$13,870. The subject's assessment reflects a market value of \$138,700 or \$131.34 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 \$10,600 or \$10.04 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 or subarea from the subject property. The comparables have sites that range in size from 5,900 to 9,648 square feet of land area and are improved with 1-story or 1.5-story, class 2-03 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,056 to 1,190 square feet of living area. The dwellings range in age from 46 to 72 years old. Three comparables have a basement, with one having finished area, and one comparable has a concrete slab foundation. Two dwellings have central air conditioning and each property has either a 1-car or a 2-car garage. The comparables sold from October 2019 to October 2020 for prices ranging from \$245,000 to \$320,000 or from \$232.01 to \$274.48 per square foot of living area, land included. The comparables have improvement assessments ranging from \$12,612 to \$17,392 or from \$11.79 to \$15.31 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, 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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to each of the appellant's comparable sales which differ from the subject in dwelling size, site size, foundation type and/or sold less proximate in time to the January 1, 2020 assessment date than other properties in the record. The Board gives less weight to board of review comparables #2 and #4 which are less similar to the subject in age and differs from the subject in site size and/or foundation type.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which are more similar to the subject in location, age, dwelling size and other features. These two comparables sold in October 2019 and September 2020 for prices of \$267,900 and \$314,000 or from \$235.83 and \$274.48 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$138,700 or \$131.34 per square foot of living area, including land, which falls well below the two best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The appellant also contends 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, based on inequity is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to each of the appellant's comparables which are less similar to the subject in dwelling size than other properties in the record. The Board also gives less weight to board of review comparables #2 and #4 which differ from the subject in age and/or foundation type.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are more similar to the subject in location, age, dwelling size and other features. These two comparables have improvement assessments of \$13,488 and \$17,392 or \$11.79 and

\$15.31 per square foot of living area, respectively. The subject's improvement assessment of \$10,600 or \$10.04 per square foot of living area falls well below the two best equity comparables in the record. After considering adjustments to the comparables for differences with the subject, the Board finds no reduction, based on lack of uniformity, is warranted.

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: _____

May 20, 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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