



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

APPELLANT: William Blonda  
DOCKET NO.: 20-24105.001-R-1  
PARCEL NO.: 24-06-315-010-0000

The parties of record before the Property Tax Appeal Board are William Blonda, 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:** \$5,319  
**IMPR.:** \$9,811  
**TOTAL:** \$15,130

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 1,211 square feet of living area that is approximately 61 years old. Features of the home include a crawl space foundation, central air conditioning and a 2-car garage. The property has a 10,639 square foot site and is located in Bridgeview, 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 within 0.49 of a mile from the

subject property. The comparables have sites that range in size from 7,150 to 7,844 square feet of land area and are improved with class 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,066 to 1,425 square feet of living area. The dwellings range in age from 61 to 63 years old. Each comparable lacks a basement and has from a 1-car to a 2-car garage. Two dwellings have central air conditioning and two properties each have one fireplace. The comparables sold from November 2017 to October 2019 for prices ranging from \$96,000 to \$140,000 or from \$81.63 to \$131.33 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 frame and masonry exterior construction ranging in size from 1,176 to 1,429 square feet of living area. The dwellings range in age from 61 to 66 years old. Each comparable lacks a basement and has from a 1-car to a 2.5-car garage. Three dwellings have central air conditioning and one home has a fireplace. The comparables have improvement assessments that range from \$8,257 to \$10,713 or from \$6.06 to \$7.50 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$12,017. The requested assessment reflects a total market value of \$120,170 or \$99.23 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 \$6,698 or \$5.53 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 \$15,130. The subject's assessment reflects a market value of \$150,300 or \$124.94 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 \$9,811 or \$8.10 per square foot of living area.

In support of its contention of the correct assessment on both uniformity and market value bases, the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject property and within ¼ of a mile from the subject. The comparables have sites ranging in size from 7,150 to 8,800 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 that range in size from 1,176 to 1,610 square feet of dwellings area. The homes are either 60 or 62 years old. Each comparable has a crawl space or concrete slab foundation and a 2-car garage. Three dwellings have central air conditioning. The comparables sold from January 2019 to November 2020 for prices ranging from \$185,000 to \$272,000 or from \$118.01 to \$190.88 per square foot of dwelling area, land included. The comparables have improvement assessments ranging from \$12,421 to \$13,199 or from \$8.20 to \$11.03 per square foot of dwelling 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 appellant comparables #1, #4 and #5 along with board of review comparables #3 and #4 which differ from the subject in dwelling size and/or sold in 2017 or 2018, less proximate to the January 1, 2020 assessment date than other properties in the record. The Board also gives less weight to appellant comparable #3 which, based on sale price and per square foot sale price, appears to be an outlier relative to other comparables in the record.

The Board finds the best evidence of market value to be appellant comparable #2 and board of review comparables #1 and #2 which are more similar to the subject in location, age, classification, dwelling size and other features. Although, each of these best comparables has a smaller site size when compared to the subject's site, suggesting an upward adjustment is needed to make these comparables more equivalent to the subject. These best comparables sold from January 2019 to November 2020 for prices ranging from \$140,000 to \$224,000 or from \$131.33 to \$187.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,300 or \$124.94 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis and below the range on a per square foot basis. After considering appropriate adjustments to the best 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 appellant comparables #1, #2, #4 and #5 along with board of review comparables #3 and #4 which differ from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellant comparable #2 and board of review comparables #1 and #2 which are more similar to the subject in location, age, classification, dwelling size and other features. However, one of these properties has a smaller

garage capacity when compared to the subject, suggesting an upward adjustment is needed to make this property more equivalent to the subject. These best comparables have improvement assessments ranging from \$8,257 to \$12,972 or from \$7.02 to \$11.03 per square foot of living area. The subject's improvement assessment of \$9,811 or \$8.10 per square foot of living area falls within the range established by the best equity comparables in the record. Therefore, after considering appropriate adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and 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

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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