



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

APPELLANT: Wieslawa Starzec  
DOCKET NO.: 20-32313.001-R-1  
PARCEL NO.: 27-18-106-015-0000

The parties of record before the Property Tax Appeal Board are Wieslawa Starzec, the appellant; 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:** \$10,999  
**IMPR.:** \$36,501  
**TOTAL:** \$47,500

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 21-year-old dwelling of frame and masonry exterior construction with approximately 3,512 square feet of living area. Features of the home include a walkout full basement with finished area, central air conditioning, a double-sided fireplace, and a 2-car garage with storage space.<sup>1</sup> The property has a 21,998 square foot site and is located in Orland Park, Orland Township, Cook County. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Terry Umecker, an Illinois licensed appraiser, estimating the subject property has a market value of \$475,000 as of August 14, 2020. The

---

<sup>1</sup> The Board finds the best evidence of the subject's property characteristics was found in the appellant's appraisal. The appraiser inspected the property and provided a detailed description with a map, photographs, and a building sketch of the dimensions of the subject dwelling with area calculations.

purpose of the appraisal was to determine its market value for a property tax appeal. The appraiser noted the subject has a two-car garage with storage area because the inside access stairway platform minimizes its functionality as a three-car garage, and the second floor is a wide-open room with a bedroom and bathroom combination which limits its use and functionality of bathroom privacy.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from 0.24 to 0.45 of a mile from the subject. The comparables have sites that range in size from 14,810 to 38,332 square feet of land area. The comparables are improved with two-story dwellings that range in size from 3,270 to 4,708 square feet of living area and in age from 28 to 30 years old. Each comparable has a full basement, three of which have finished area, central air conditioning, one or two fireplaces, and a 3-car garage. One comparable has an inground swimming pool. Three comparables sold from January to April of 2020 for prices ranging from \$459,000 to \$520,000 or from \$101.95 to \$131.55 per square foot of living area, land included. One comparable is listed under contract with a July 31, 2020 date for \$470,000 or \$143.73 per square foot of living area, land included. Adjustments were applied for differences between the comparables and the subject property for site size, bedroom/bathroom count, gross living area, basement finish, functional utility, larger garage area, and/or other amenities, such as inground swimming pool, to arrive at adjusted prices ranging from \$454,620 to \$485,900.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$47,500 to reflect its appraised value, when applying the level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,269. The subject's assessment reflects an estimated market value of \$582,690 or \$165.91 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%.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from 15,600 to 40,946 square feet of land area. The comparables are improved with two-story dwellings of frame or masonry exterior construction that range in size from 2,886 to 3,624 square feet of living area and in age from 19 to 35 years old. Each comparable has a partial or a full unfinished basement, central air conditioning, one fireplace, and either a 3-car or a 3.5-car garage. The comparables sold from July 2017 to June 2019 for prices ranging from \$572,500 to \$695,900 or from \$157.97 to \$202.06 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

In support of their respective positions before the Board, the appellant submitted an appraisal of the subject property and the board of review submitted information on three comparable sales. The Board gives less weight to the board of review comparable sale #1 due to its older age and larger lot and smaller dwelling size when compared to the subject. The Board also gives less weight to the board of review comparables sales #2 and #3 which sold in 2017 and 2018, occurring more than 19 months prior to the January 1, 2020 assessment date at issue for the subject property and are less likely to reflect the subject's market value as of the assessment date.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using three comparable sales and one comparable listed under contract. The three comparables also sold more proximate in time to the January 1, 2020 assessment date at issue for the subject property. In addition, the appraiser adjusted the comparables for differences from the subject property to arrive at an estimated market value of \$475,000 as of January 1, 2020 for the subject property. The subject's total assessment reflects a market value of \$582,690, which is greater than its appraised value.

Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's appraisal is 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:

November 22, 2022



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Wieslawa Starzec  
15180 Rodao Dr.  
Orland Park, IL 60467

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602