



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

APPELLANT: Karen Santangelo  
DOCKET NO.: 20-33285.001-R-1  
PARCEL NO.: 27-14-404-018-0000

The parties of record before the Property Tax Appeal Board are Karen Santangelo, 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:** \$5,500  
**IMPR.:** \$25,443  
**TOTAL:** \$30,943

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 exterior construction with 2,644 square feet of living area. The dwelling is approximately 38 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a 2-car garage. The property has a 10,000 square foot site and is located in Orland Park, Orland 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 assessment inequity regarding the improvement and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on five comparables located within the same assessment neighborhood code as the subject and from .08 of a mile to 1.1 miles from the subject. The comparables are improved with class 2-78 dwellings of frame and masonry exterior construction ranging in size from 2,466 to 3,098 square

feet of living area. The comparables are 35 to 42 years old and have full or partial unfinished basements. Three comparables have central air conditioning. Three comparables each have one fireplace. Each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$20,534 to \$24,878 or from \$7.12 to \$8.86 per square foot of living area.

In support of the overvaluation argument the appellant submitted information on five comparable sales located within the same assessment neighborhood code as the subject and within .69 of a mile from the subject. The comparables are situated on sites ranging in size from 10,019 to 16,440 square feet of land area and are improved with class 2-78 dwellings ranging in size from 2,228 to 2,799 square feet of living area. The homes are 27 to 45 years old and have full or partial basements, one of which is finished with a recreation room. Each comparable has central air conditioning, fireplace and a 2-car garage. The comparables sold from December 2017 to March 2019 for prices ranging from \$255,000 to \$315,000 or from \$101.75 to \$134.65 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,943. The subject's assessment reflects a market value of \$309,430 or \$117.03 per square foot of living area, including land. The subject property has an improvement assessment of \$25,443 or \$9.62 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and four comparable sales. The equity comparables are located within the same assessment neighborhood code, block and/or within ¼ of a mile from the subject. The comparables are improved with class 2-78, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,472 to 2,834 square feet of living area. The comparables are 37 to 42 years old and have partial or full basements, one of which is finished with a recreation room. Two comparables have central air conditioning. Each comparable has one fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$25,385 to \$29,190 or from \$9.89 to \$10.30 per square foot of living area.

The comparable sales are located within the same assessment neighborhood code, block and/or subarea as the subject. The comparables have sites ranging in size from 9,862 to 17,451 square feet of land area and are improved with class 2-78, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,260 to 2,644 square feet of living area. The comparables are 38 to 46 years old and have partial or full basements, two of which are finished with a recreation room. Each comparable has central air conditioning. Three comparables each have one fireplace and a 2-car or a 2.5-car garage. The comparables sold from March to December 2020 for prices ranging from \$345,000 to \$427,000 or from \$148.71 to \$179.20 per square foot of living area, including land. Based on this evidence the board review requests confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part assessment inequity as the 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.

The record contains nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #4 along with board of review comparables #1 and #4 which lack central air conditioning, appellant's comparable #2 due to a larger dwelling size and board of review comparable #3 which has finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #5 along with board of review comparable #2 which overall are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$20,534 to \$26,848 or from \$8.40 to \$9.89 per square foot of living area. The subject's improvement assessment of \$25,443 or \$9.62 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #4 and #5 which sold in 2017 and 2018 which are less proximate in time to the January 1, 2020 assessment date than the other sales in the record. The Board gives less weight to board of review comparable #1 which has a considerably larger site than the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 as well as board of review comparables #2, #3 and #4 which sold proximate in time to the assessment date and are relatively similar to the subject in location, age, dwelling size and some features. However, board of review comparables #3 and #4 have finished basement area unlike the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. These comparables sold from February 2019 to June 2020 for prices ranging from \$255,000 to \$421,000 or from \$101.75 to \$179.20 per square foot of living area, including land.

The subject's assessment reflects a market value of \$309,430 or \$117.03 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: June 18, 2024



\_\_\_\_\_  
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

Karen Santangelo, by attorney:  
John W. Zapala  
Law Offices of John Zapala, P.C.  
111 W Jackson Blvd.  
Suite 1700  
Chicago, IL 60604

COUNTY

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