



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

APPELLANT: David Presbitero  
DOCKET NO.: 20-33291.001-R-1  
PARCEL NO.: 27-27-413-009-0000

The parties of record before the Property Tax Appeal Board are David Presbitero, 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:** \$7,029  
**IMPR.:** \$26,691  
**TOTAL:** \$33,720

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 2,987 square feet of living area. The dwelling is approximately 30 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 12,780 square foot site and is located in Tinley 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 both overvaluation and assessment inequity concerning the improvement as the bases of the appeal. In support of the overvaluation, argument the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject and from 0.24 of a mile to 1.0 mile from the subject. The parcels range in size from 12,045 to 13,410 square feet of land are and are improved with class 2-78 homes of masonry or

frame and masonry exterior construction ranging in size from 3,109 to 3,662 square feet of living area. The dwellings range in age from 22 to 28 years old. Each home has a basement, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from January 2017 to April 2018 for prices ranging from \$292,000 to \$355,000 or from \$90.77 to \$109.34 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-78 homes of masonry or frame and masonry exterior construction ranging in size from 3,094 to 3,455 square feet of living area. The dwellings are 28 or 30 years old. Each home has central air conditioning, a fireplace, and from a 2-car to a 3-car garage. Four homes each have a basement. The comparables have improvement assessments ranging from \$23,783 to \$27,370 or from \$7.39 to \$8.04 per square foot of living area.

Based on this 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 \$33,720. The subject's assessment reflects a market value of \$337,200 or \$112.89 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 \$26,691 or \$8.94 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject, one of which is within 0.25 of a mile from the subject. The parcels range in size from 12,002 to 13,050 square feet of land area and are improved with 2-story, class 2-78 homes of masonry or frame and masonry exterior construction ranging in size from 2,706 to 3,036 square feet of living area. The dwellings range in age from 23 to 30 years old. Each home has a basement, central air conditioning, a fireplace, and from a 2-car to a 3.5-car garage. The comparables sold from June to December 2020 for prices ranging from \$393,000 to \$430,000 or from \$138.12 to \$148.93 per square foot of living area, including land.

The board of review also submitted information on four equity comparables located within the same assessment neighborhood code as the subject and on the same block as the subject. The comparables are improved with 2-story, class 2-78 homes of frame and masonry exterior construction with 2,624 or 2,738 square feet of living area. The dwellings are 28 or 30 years old. Each home has a basement, central air conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments ranging from \$25,327 to \$27,933 or from \$9.25 to \$10.65 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, and features. These comparables sold for prices ranging from \$393,000 to \$430,000 or from \$138.12 to \$148.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$337,200 or \$112.89 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also contends 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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's comparable #1, due to substantial differences from the subject in dwelling size and/or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #5 and the board of review's comparables #2, #3, and #4, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$23,783 to \$26,134 or from \$7.39 to \$9.54 per square foot of living area. The subject's improvement assessment of \$26,691 or \$8.94 per square foot of living area falls above the range established by the best comparables on a total improvement basis and within the range on a per square foot basis. Based on this record, and after considering appropriate adjustments to the best comparables for differences from 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 for assessment inequity 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.

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Chairman



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Member



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Member



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Member



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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



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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

David Presbitero, 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