



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

APPELLANT: John Dreznes
DOCKET NO.: 20-33295.001-R-1
PARCEL NO.: 27-27-410-013-0000

The parties of record before the Property Tax Appeal Board are John Dreznes, 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: \$5,737
IMPR.: \$16,599
TOTAL: \$22,336

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 multi-level dwelling of frame and masonry exterior construction with 1,662 square feet of living area. The dwelling is approximately 33 years old. Features of the home include a partial basement with finished area, a fireplace and a 2-car garage. The property has an approximately 11,475 square foot site and is located in Tinley Park, Orland Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject. The comparables

are class 2-34 properties that are improved with multi-level¹ dwellings of frame and masonry exterior construction ranging in size from 1,323 to 2,173 square feet of living area. The dwellings are 33 to 42 years old. The comparables each have a full or partial basement with finished area, four comparables have central air conditioning, two comparables each have a fireplace and each comparable has a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$12,094 to \$17,466 or from \$7.05 to \$9.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$11,720 or \$7.05 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 \$22,336. The subject property has an improvement assessment of \$16,599 or \$9.99 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, where three of the comparables have the same assessment neighborhood code as the subject. The comparables are class 2-34 properties that are improved with multi-level dwellings of frame and masonry exterior construction ranging in size from 1,289 to 1,801 square feet of living area. The dwellings are 31 to 42 years old. The comparables each have a partial basement with finished area and central air conditioning. Three comparables each have a fireplace and three comparables each have a 2-car garage. The comparables have improvement assessments that range from \$16,034 to \$17,590 or from \$9.77 to \$12.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 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 a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #4, as well as board of review comparables #2 and #3 which differ from the subject in dwelling size. The Board has also given less weight to board of review comparable #4 which has a different neighborhood code than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #5, along with board of review comparable #1, which have the same assessment neighborhood code as the subject and are relatively similar to the subject in dwelling size, design, age and some

¹ The property characteristic printouts for the appellant's comparables describe each dwelling as a multi-level design.

features. The comparables have improvement assessments that range from \$12,094 to \$17,590 or from \$7.05 to \$9.77 per square foot of living area. The subject's improvement assessment of \$16,599 or \$9.99 per square foot of living area falls within the range established by the best comparables in the record in terms of total improvement assessment but above the range on a per square foot basis, which appears to be logical given its smaller dwelling size. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis and after considering adjustments to the comparables for differences in age and other features, the Board finds the subject's higher per square foot improvement assessment is justified. Therefore, based on this record the Board finds no reduction in the subject's improvement assessment 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: 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

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