



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

APPELLANT: Michael Betley  
DOCKET NO.: 20-33296.001-R-1  
PARCEL NO.: 27-34-215-023-0000

The parties of record before the Property Tax Appeal Board are Michael Betley, the appellant, by 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:** \$6,160  
**IMPR.:** \$29,589  
**TOTAL:** \$35,749

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 3,633 square feet of living area. The dwelling is 34 years old. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 3-car garage. The property has an 11,734 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 overvaluation and assessment inequity with respect to the subject's improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on five comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 9,463 to 11,251 square feet of land area that are improved with class 2-78 dwellings of masonry or frame and masonry

exterior construction ranging in size from 2,489 to 3,633 square feet of living area. The dwellings range in age from 28 to 33 years old. The comparables have unfinished full or partial basements, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from October 2017 to October 2019 for prices ranging from \$292,000 to \$328,500 or from \$89.46 to \$122.54 per square foot of living area, including land.

In support of the improvement assessment inequity argument the appellant submitted information on five comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,250 to 3,737 square feet of living area. The dwellings range in age from 22 to 33 years old. The comparables have full or partial basements, one of which has finished area, central air conditioning, a fireplace, and from a 2-car to a 3-car garage. The comparables have improvement assessments ranging from \$24,182 to \$28,777 or from \$6.91 to \$7.76 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 \$35,749. The subject's assessment reflects a market value of \$357,490 or \$98.40 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 property has an improvement assessment of \$29,589 or \$8.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 9,450 to 11,239 square feet of land area that are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,953 to 3,763 square feet of living area. The dwellings range in age from 28 to 34 years old. The comparables have unfinished full or partial basements, central air conditioning, a fireplace and a 3-car garage. The comparables have improvement assessments ranging from \$27,671 to \$31,959 or from \$8.49 to \$9.72 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 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 Board finds the only evidence of market value to be the appellant's comparable sales. Each of the appellant's comparables were similar to the subject in location, style, age and some features. However, each has a smaller site, four have smaller dwellings and two have a smaller garage when compared to the subject. Nevertheless, these comparables sold for prices ranging from \$292,000 to \$328,500 or from \$89.46 to \$122.54 per square foot of living area, including

land, respectively. The subject's assessment reflects a market value of \$357,490 or \$98.40 per square foot of living area, including land, which is above the range established by the comparable sales in this record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's higher total estimated market value as reflected by its assessment is justified. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends improvement 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 is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's equity comparables #1, #3 and #5, as well as the board of review's comparable #4. These comparables had improvement assessments ranging from \$24,638 to \$31,959 or from \$6.91 to \$8.49 per square foot of living area. The subject's improvement assessment of \$29,589 or \$8.14 per square foot of living area falls within the range established by the best equity comparables in this record. The Board gave less weight to the parties' remaining comparables, due to their differences in dwelling size or age when compared to the subject. Based on this record 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 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

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: \_\_\_\_\_

July 16, 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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