



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

APPELLANT: Mary Landek
DOCKET NO.: 20-33443.001-R-1
PARCEL NO.: 18-25-415-001-0000

The parties of record before the Property Tax Appeal Board are Mary Landek, 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: \$4,025
IMPR.: \$9,727
TOTAL: \$13,752

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 1-story dwelling of frame exterior construction with 814 square feet of living area. The dwelling is 67 years old. Features of the home include a finished partial basement and a 2-car garage. The property has a 10,064 square foot site and is located in Bridgeview, Lyons Township, Cook County. The subject is classified as a class 2-02 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 information on five comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 6,650 to 11,900 square feet of land area that are improved with class 2-02 dwellings of frame exterior construction ranging in size from 600 to 864 square feet of living area. The dwellings range in age from 59 to 73 years old and do not have basement foundations. Two comparables have

central air conditioning, and each comparable has a 1-car or a 2-car garage. The comparables sold from January 2017 to November 2019 for prices ranging from \$92,000 to \$147,000 or from \$127.31 to \$170.14 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$10,899.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,752. The subject's assessment reflects a market value of \$137,520 or \$168.94 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%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 10,000 to 10,319 square feet of land area that are improved with class 2-02 dwellings of masonry exterior construction with 720 or 768 square feet of living area. The dwellings are 69 years old and have crawl-space foundations. Each comparable has from a 1-car to a 2.5-car garage. The comparables sold from July 2018 to August 2019 for prices ranging from \$190,000 to \$234,999 or from \$247.40 to \$305.99 per square foot of living area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales for the Board's consideration, none of which have a basement foundation like the subject. Nevertheless, the Board finds the best evidence of market value to be the appellant's comparable #5, as well as the board of review's comparables #1 and #3. These comparables sold from July to October 2019 for prices ranging from \$112,500 to \$234,999 or from \$139.58 to \$305.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$137,520 or \$168.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the parties' remaining comparables, due to their smaller dwelling sizes when compared to the subject and their sale dates occurring greater than 17 months prior to the January 1, 2020 assessment date at issue. Based on this evidence the Board finds 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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