



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

APPELLANT: Zofia Lacek  
DOCKET NO.: 20-33446.001-R-1  
PARCEL NO.: 18-27-200-025-1015

The parties of record before the Property Tax Appeal Board are Zofia Lacek, 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:** \$1,276  
**IMPR.:** \$6,977  
**TOTAL:** \$8,253

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 single individually-owned residential condominium unit with a 1.4186% ownership interest in the condominium building. The building is approximately 42 years old and contains 72 condominium units. The building has a 143,992 square foot site and is located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning both the land and the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables in the Section V grid analysis of the Residential Appeal petition and presented an additional twelve comparables (one of which was a duplicate – parcel ending - 1016) in the brief submitted with this appeal which were further depicted on a spreadsheet and attached individual print outs. Each of these comparables are located within the same

condominium building as the subject property. The appellant did not report the percentage of common ownership in each of the comparable properties presented and none of the individual printouts concerning the twelve comparables include the percentage ownership information.

However, the Property Tax Appeal Board further finds that the board of review submitted a spreadsheet with all 72 units in the building, their parcel numbers, their respective percentages of ownership in the building and their respective total assessments for 2020. For instance, appellant's comparable #2 in the Sec. V grid analysis is the duplicate property that has a 1.2405% ownership interest in the condominium building and a total assessment of \$7,218 (land assessment of \$1,116 + improvement assessment of \$6,102 = \$7,218). Appellant's comparables #1, #3, #4 and #5 from the Sec. V grid each are shown to have a 1.4186% ownership interest in the building, identical to the subject, and a total assessment of \$8,253, also identical to that of the subject. The eleven other comparables presented in the appellant's brief, excepting the duplicate property, are depicted to each have a 1.2405% ownership interest in the building and a total assessment for 2020 of \$7,218.

Based on the foregoing equity data, the appellant requested a reduced total assessment for the subject unit of \$7,218.

The board of review submitted its "Board of Review Notes on Appeal" disclosing an assessment for the subject unit under appeal of \$8,253 consisting of a land assessment of \$1,276 and an improvement assessment of \$6,977. This assessment reflects a market value of \$82,530 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-99 property of 10%.

In support of its contention of the correct assessment, the board of review submitted a document entitled Condominium Analysis Results for 2020 prepared by Erin Hernandez in which it used 15 sales occurring from May 2017 to August 2020 arriving at a total consideration for those units of \$1,459,550. The board of review analysis indicated these 15 units had a 21.1004% ownership interest in the condominium. Dividing the total consideration by the percentage of ownership in the condominium resulted in a full value of the condominium building of \$6,917,167.

Multiplying the full value of the condominium building by the percentage of ownership in the subject condominium unit under appeal of 1.4186% results in a market value of \$98,127 or what would be a "revised" assessed value of \$9,812 when applying the 10% Ordinance level of assessment for class 2-99 property. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

No rebuttal was filed by the appellant to dispute any of the percentage ownership data supplied by the board of review concerning the condominium building and/or any of the individual units.

### **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 appellant presented a total of sixteen equity comparables, one of which was common to two separate presentations, and the board of review presented data on all 72 condominium units located within the condominium building to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 in the Sec. V grid analysis along with the eleven comparables presented in the brief, as well as comparable #2, as each of these suggested comparable units has a 1.2405% ownership interest in the building which differs from the subject's 1.4186% ownership interest in the building making these suggested units dissimilar to the subject unit.

The Board finds the best evidence of assessment equity of condominium units to be appellant's comparables #1, #3, #4 and #5 from the Sec. V grid analysis along with the 59 units contained in the board of review spreadsheet, each of which depict a 1.4186% ownership interest in the common elements and an identical total 2020 assessment of \$8,253. The subject's total assessment of \$8,253 is identical to those 59 units in the building which depict 1.4186% ownership interest in the building and a total assessment of \$8,253.

Based on this entire record, the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's condominium unit was inequitably assessed and therefore no reduction in the subject's 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Zofia Lacek, 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