



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

APPELLANT: Joseph Splawski
DOCKET NO.: 20-33447.001-R-1
PARCEL NO.: 18-36-120-017-0000

The parties of record before the Property Tax Appeal Board are Joseph Splawski, 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: \$3,149
IMPR.: \$16,949
TOTAL: \$20,098

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 1,252 square feet of living area. The dwelling is approximately 52 years old. Features of the home include a partial basement with a formal recreation room and an attached two-car garage. The property has a 7,874 square foot site and is located in Bridgeview, Lyons 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 both lack of assessment equity concerning the improvement assessment and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on five comparable properties located in the same neighborhood code as the subject and in Bridgeview within .66 of a mile from the subject. The comparables consist of class 2-34 dwellings of masonry or frame and masonry exterior construction which are 41 to 60

years old. The comparables range in size from 1,620 to 1,749 square feet of living area. Each dwelling has a partial basement with a formal recreation room. Comparables #1 and #4 each have central air conditioning and comparable #3 has a fireplace. The properties each have either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$17,112 to \$18,225 or from \$9.85 to \$11.25 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on three comparable sales located in Bridgeview in the same neighborhood code as the subject and within .84 of a mile from subject. The parcels range in size from 6,639 to 10,064 square feet of land area which are improved with class 2-34 dwellings of frame and masonry exterior construction. The homes range in age from 16 to 66 years old and range in size from 1,000 to 2,258 square feet of living area. Each dwelling has a partial basement, two of which have formal recreation rooms. Comparable #2 has central air conditioning and each comparable has a two-car garage. The comparables sold from January 2017 to December 2019 for prices ranging from \$95,000 to \$145,000 or from \$53.14 to \$188.00 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$12,327 or \$9.85 per square foot of living area and a reduced total assessment of \$15,476, including land, which would reflect a market value of \$154,760 or \$123.61 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,098. The subject property has an improvement assessment of \$16,949 or \$13.54 per square foot of living area. The subject's assessment reflects a market value of \$200,980 or \$160.53 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.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with only equity data. The comparables are located in Bridgeview and three are in the same neighborhood code as the subject. The comparables consist of class 2-34 multi-level dwellings of frame and masonry exterior construction. The homes range in age from 41 to 54 years old and range in size from 1,252 to 1,277 square feet of living area. Each dwelling has a partial basement with a formal recreation room. Three comparables each have central air conditioning and comparable #4 has a fireplace. The properties have either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$16,827 to \$19,024 or from \$13.44 to \$15.15 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 in part assessment inequity concerning the improvement as a 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 based on lack of equity.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables, each of which are significantly larger than the subject dwelling and thus are dissimilar to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in dwelling size, foundation, finished basement, garage amenity and some other features. These comparables have improvement assessments ranging from \$16,827 to \$19,024 or from \$13.44 to \$15.15 per square foot of living area. The subject's improvement assessment of \$16,949 or \$13.54 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall assessment and on a square-foot basis. Based on this record and after considering adjustments to the best comparables presented by the board of review for differences when compared to 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 is not justified.

In the alternative, the appellant also asserted overvaluation as a basis of the appeal. 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 establish by a preponderance of the evidence that the subject property was overvalued and thus, no reduction in the subject's assessment is warranted on grounds of overvaluation.

The appellant submitted three suggested comparable sales. The Board has given little consideration to sales #2 and #3 which sold in 2017, a date remote to the valuation date at issue of January 1, 2020 and comparable #2 is also dissimilar to the subject in age since the home is 16 years old whereas the subject is 52 years old. Appellant's suggested comparable #1 is highly dissimilar to the subject in dwelling size at 2,258 square feet of living area as compared to the subject that is approximately 1,000 square feet smaller than the comparable. Based on the foregoing market value evidence, the Board finds that the appellant has failed to establish overvaluation by a preponderance of the evidence and no reduction is warranted for the subject property based on market value arguments on this record.

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

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