



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

APPELLANT: Bruno Chlebek
DOCKET NO.: 20-33448.001-R-1
PARCEL NO.: 18-35-226-012-0000

The parties of record before the Property Tax Appeal Board are Bruno Chlebek, 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 **A Reduction** 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: \$3,750
IMPR.: \$42,512
TOTAL: \$46,262

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 three-story multi-family building of masonry exterior construction with 5,880 square feet of gross building area. The structure is approximately 43 years old. Features include a partial unfinished basement. The property has a 9,375 square foot site and is located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-11 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 suggested comparable properties are located in Justice, in the same neighborhood code as the subject and within close proximity to the subject. The comparables consist of class 2-11 buildings of masonry exterior construction which are 44 to 48 years old. The comparables range in size from 5,880 to 6,120 square feet of gross building area. Each

building has a full or partial unfinished basement, and comparable #3 has a two-car garage. The comparables have improvement assessments ranging from \$41,112 to \$43,375 or from \$6.99 to \$7.30 per square foot of gross building area.

In support of the overvaluation argument, the appellant submitted information on five comparable sales located in Justice, in the same neighborhood code and within .53 of a mile from the subject. The parcels range in size from 8,300 to 12,000 square feet of land area which are improved with class 2-11 buildings of masonry exterior construction. The buildings range in age from 28 to 54 years old and range in size from 2,352 to 5,880 square feet of gross building area. Three comparables have full or partial basements, one of which has finished area. Comparable #5 has a two-car garage. The comparables sold from October 2017 to December 2019 for prices ranging from \$280,000 to \$455,995 or from \$77.55 to \$148.81 per square foot of gross building area, including land.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$37,537 or \$6.38 per square foot of gross building area and a reduced total assessment of \$41,287, including land, which would reflect a market value of \$412,870 or \$70.22 per square foot of gross building 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 \$47,315. The subject property has an improvement assessment of \$43,565 or \$7.41 per square foot of gross building area. The subject's assessment reflects a market value of \$473,150 or \$80.47 per square foot of gross building 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 both equity and sales data. The comparables are located in Justice and in the same neighborhood code as the subject either on the same block or within ¼ of a mile from the subject. The parcels range in size from 9,450 to 10,693 square feet of land area and are improved with class 2-11 two-story or three-story buildings of masonry exterior construction. The buildings range in age from 28 to 47 years old and contain either 2,904 or 5,880 square feet of gross building area. Each comparable has a full or partial unfinished basement and comparable #4 has a two-car garage. The comparables have improvement assessments ranging from \$35,232 to \$43,416 or from \$7.23 to \$12.13 per square foot of gross building area. The comparables also sold from June 2019 to February 2020 for prices ranging from \$425,000 to \$535,000 or from \$85.03 to \$146.35 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 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 board of review comparable #4 which differs significantly both in age and building size when compared to the subject and also has a two-car garage that is not an amenity of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1, #2 and #3 which are similar to the subject in location, age, design, building size and some features. These comparables have improvement assessments ranging from \$41,112 to \$43,416 or from \$6.99 to \$7.38 per square foot of gross building area. The subject's improvement assessment of \$43,565 or \$7.41 per square foot of gross building area falls slightly above the range established by the best comparables in this record which appears to be excessive given the similarities of the subject to board of review comparables #1 and #3 indicating that a small reduction in assessment is justified. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject property, the Board finds the evidence of record demonstrates with clear and convincing evidence that the subject's improvement is inequitable and a reduction in the subject's assessment is 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). After an analysis of the nine suggested comparable sales presented by the parties, the Board finds the best sales data are appellant's comparable #2 and board of review comparables #1, #2 and #3 which are each similar to the subject in location, age, size and other features. These comparables sold from September 2018 to February 2020 for prices ranging from \$77.55 to \$90.99 per square foot of gross building area, including land. After the reduction on equity grounds, the Board finds that the subject property has a market value of \$462,620 or \$78.68 per square foot of gross building area, including land. The Board hereby finds that the subject's newly established estimated market value falls within the range of the best most recent comparable sales in the record and indicates that no further reduction based on overvaluation 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

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