



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

APPELLANT: Stanislaw Szuba
DOCKET NO.: 20-33454.001-R-1
PARCEL NO.: 18-36-110-007-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Szuba, 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: \$4,043
IMPR.: \$31,480
TOTAL: \$35,523

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 1.5-story dwelling of frame and masonry exterior construction with 3,199 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a crawl-space foundation, 3 full and 2 half-bathrooms, central air conditioning, a fireplace and a 2.5-car garage. The property has a 10,108 square foot site and is located in Bridgeview, Lyons Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both lack of assessment equity concerning the improvement and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on three comparable properties located in the same neighborhood code as the subject and in Bridgeview within .83 of a mile from the subject. The comparables consist of class 2-04 dwellings of masonry or frame and masonry exterior construction which are 53 to 66

years old. The comparables range in size from 2,047 to 2,469 square feet of living area. Comparable #1 has a full unfinished basement and comparables #1 and #3 each have central air conditioning. Two dwellings have 2 full bathrooms and one comparable has 1 full bathroom and two comparables each have 1 half-bathroom. Two of the properties each have a two-car garage. The comparables have improvement assessments ranging from \$13,908 to \$21,989 or from \$6.79 to \$8.91 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located in Bridgeview, in the same neighborhood code and within .98 of a mile from the subject. The parcels contain either 7,980 or 10,064 square feet of land area which are improved with class 2-04 dwellings of frame, masonry or frame and masonry exterior construction. The homes range in age from 35 to 67 years old and range in size from 1,868 to 2,049 square feet of living area. Two dwellings have partial basements, one of which has finished area. Three homes feature 2 full bathrooms and comparable #3 has 1 full bathroom. Two comparables each have 1 half-bathroom. Comparables #1 and #4 each have a fireplace. The comparables have either a 1.5-car or a 2-car garage. The comparables sold from August 2017 to January 2020 for prices ranging from \$135,000 to \$227,000 or from \$65.95 to \$120.99 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$21,735 or \$6.79 per square foot of living area and a reduced total assessment of \$25,778, including land, which would reflect a market value of \$257,780 or \$80.58 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 \$35,523. The subject property has an improvement assessment of \$31,480 or \$9.84 per square foot of living area. The subject's assessment reflects a market value of \$355,230 or \$111.04 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.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with equity data and one property, board of review comparable #1 which also sold and is the same property as appellant's sale #4. The comparables are located in Bridgeview, in the same neighborhood code as the subject and in the subarea of the subject. Comparable #1 has a 7,980 square foot site. Each of the comparables are improved with class 2-04 one-story dwellings of masonry or frame and masonry exterior construction. The homes range in age from 26 to 57 years old and range in size from 1,855 to 2,218 square feet of living area. Three dwellings have either full or partial basements, two of which have finished area and comparable #3 has a crawl-space foundation. Three dwellings each have 2 full bathrooms and comparable #4 has 1 full bathroom and both comparables #2 and #4 each have 1 half-bathroom. Three comparables each have central air conditioning and three comparables each have a fireplace. The properties each have either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$20,034 to \$23,020 or from \$10.38 to \$11.22 per square foot of living area. Comparable #1 also sold in January 2020 for \$227,000 or \$112.88 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. Although none of the comparables are particularly similar to the subject in numerous respects, the Board has given reduced weight to the board of review comparable #2 due to its significantly newer age of 26 years old when compared to the subject dwelling being 61 years old.

The remaining comparables as noted have varying degrees of similarity to the subject property. The Board recognizes that adjustments would be necessary to each of these comparables to account for differences dwelling size, as none are as large as the subject's size of 3,199 square feet. Several comparables require downward adjustments to account for their basements and/or finished basement area in comparison to the subject's crawl-space foundation. The subject dwelling is superior to each of the comparables in bathroom count having 3 full bathrooms and 2 half-bathrooms, thus each of the comparables necessitates upward adjustments to account for their respective lower full and half-bathroom counts. Appellant's comparable #2 and board of review comparable #1 each lack the air conditioning amenity and would require upward adjustments to make them more equivalent to the subject. The subject property is also superior to each of the comparables in garage size having a 2.5-car garage, thus the comparables require varying upward adjustments to make the comparables more equivalent to the subject in garage size. These six comparables have improvement assessments ranging from \$13,908 to \$22,555 or from \$6.79 to \$11.22 per square foot of living area. The subject's improvement assessment of \$31,480 or \$9.84 per square foot of living area falls above the range established by the best comparables in this record in terms of overall assessment but is within the range on a per-square-foot basis which appears to be logical in light of the subject's superior characteristics of more bathrooms, a larger garage and a substantially larger dwelling size than any of these comparables in the record. Based on this record and after considering appropriate adjustments to the best comparables 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 meet this burden of proof and a reduction in the subject's assessment is not justified on grounds of overvaluation.

The parties submitted a total of four comparable sales, one of which was common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the parties' common comparable, appellant #4/board of review comparable #1, which is a 35-year-old dwelling as compared to the subject that is 61 years old.

Again, none of the three remaining comparable sales, appellant's #1, #2 and #3, are particularly similar to the subject other than in age and location. Each dwelling is significantly smaller than the subject and would require upward adjustments to make the comparables more equivalent to the subject in size. None of the comparables have the bathroom count presented by the subject and would again necessitate further upward adjustments to make the comparables more equivalent to the subject in this respect, along with similar adjustments for lack of air conditioning and smaller garages when compared to the subject. Nonetheless, the Board finds the best evidence of market value on this record consists of appellant's comparables #1, #2 and #3 which sold for prices ranging from \$135,000 to \$226,000 or from \$65.95 to \$120.99 per square foot of living area, including land. The subject property has a market value of \$355,230 or \$111.04 per square foot of living area, including land, which is above the range of the best comparable sales in this record both in terms of overall value which would be expected given the subject's numerous superior aspects and characteristics when compared to the "best" comparables in the record, but the subject also falls within the range of the best comparables on a per-square-foot basis. In light of the foregoing analysis, the Board finds that the subject is not overvalued based on its assessment and no reduction 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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