



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

APPELLANT: Malgorzata Gawelczyk  
DOCKET NO.: 20-33462.001-R-1  
PARCEL NO.: 27-07-110-019-0000

The parties of record before the Property Tax Appeal Board are Malgorzata Gawelczyk, 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:** \$6,404  
**IMPR.:** \$20,254  
**TOTAL:** \$26,658

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 1,329 square feet of living area. The dwelling is approximately 34 years old. Features include a partial basement with finished area, a fireplace and a two-car garage. The property has an 11,645 square foot site and is located in Orland Park, Orland 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 suggested comparable properties are located in Orland Park, in the same neighborhood code as the subject and within .56 of a mile from the subject. The

comparables consist of class 2-34 dwellings of frame and masonry exterior construction which are 33 or 35 years old. The comparables range in size from 1,312 to 1,548 square feet of living area. Each building has a partial basement with finished area. Comparables #2 and #3 each have central air conditioning and comparable #2 has a fireplace. Each dwelling has a two-car garage. The comparables have improvement assessments ranging from \$16,689 to \$21,311 or from \$11.90 to \$13.77 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on five comparable sales located in Orland Park, in the same neighborhood code and within .92 of a mile from the subject. The parcels range in size from 10,500 to 13,234 square feet of land area which are improved with class 2-34 dwellings of frame and masonry exterior construction. The dwellings range in age from 29 to 42 years old and range in size from 1,319 to 2,025 square feet of living area. The comparables have partial basements, with finished area, central air conditioning and four comparables each have a fireplace. Each comparable has a two-car garage. The comparables sold from April 2017 to December 2018 for prices ranging from \$255,000 to \$275,000 or from \$135.80 to \$203.18 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$15,818 or \$11.90 per square foot of living area and a reduced total assessment of \$22,222, including land, which would reflect a market value of \$222,220 or \$167.21 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 \$26,658. The subject property has an improvement assessment of \$20,254 or \$15.24 per square foot of living area. The subject's assessment reflects a market value of \$266,580 or \$200.59 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 both equity and sales data. Board of review comparable #1 is the same property as appellant's sale #1. The comparables are located in Orland Park 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 10,000 to 11,250 square feet of land area and are improved with class 2-34 multi-level dwellings of frame and masonry exterior construction. The dwellings are either 34 or 35 years old and range in size from 1,469 to 1,548 square feet of living area. Each comparable has a partial basement with finished area. Three homes have central air conditioning and comparables #1 and #4 each have a fireplace. The comparables each have a two-car garage. Comparable #2 has "other improvements" which are not further identified on the record. The comparables have improvement assessments ranging from \$22,272 to \$27,258 or from \$15.06 to \$17.68 per square foot of living area. The comparables also sold from November 2017 to December 2020 for prices ranging from \$267,000 to \$347,000 or from \$181.76 to \$225.03 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 #2 which has additional unidentified "other improvements" which is not a feature of the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1, #3 and #4 which are similar to the subject in location, age, design, building size and some features. These comparables have improvement assessments ranging from \$16,689 to \$23,313 or from \$11.90 to \$15.31 per square foot of living area. The subject's improvement assessment of \$20,254 or \$15.24 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 per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject property such as air conditioning amenity, differences in size and/or fireplace amenity, the Board finds the appellant failed to establish lack of assessment equity by clear and convincing evidence and no reduction in the subject's assessment is warranted.

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 eight 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 appellant's comparable #5 and board of review comparable #3 due to the sale dates occurring in 2017, a date more remote in time to the lien date making it less likely to reflect market value since there are other sales in the record more proximate in time to January 1, 2020. The Board has given reduced weight to board of review comparable #2 which has "other improvements" not further identified on the record and which arguably would impact its market value as compared to the subject that lacks "other improvements."

The Board finds the best evidence of market value on the record to be appellant's comparable #1/ board of review comparable #1 and appellant's comparables #2, #3 and #4 along with board of

review comparable #4 which are similar to the subject in location, age, design, exterior construction, dwelling size and other features. The subject dwelling is smaller than all but one of the best comparables such that adjustments for size would be necessary to most of the best comparables. In addition, each of the best comparables have central air conditioning which is not a feature of the subject. These five best comparables on the record sold for prices ranging from \$255,000 to \$329,900 or from \$135.80 to \$219.35 per square foot of living area, including land. The subject property has a market value of \$266,580 or \$200.59 per square foot of living area, including land, which is within the range of the best comparable sales in this record both in terms of overall and on a per-square-foot basis which appears to be logical given differences in dwelling size and air conditioning feature between the subject and most of the best sales in the record. 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.

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Chairman



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Member



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Member



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Member



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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



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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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