



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

APPELLANT: Anton Stampfl  
DOCKET NO.: 20-33958.001-R-1  
PARCEL NO.: 15-28-408-004-0000

The parties of record before the Property Tax Appeal Board are Anton Stampfl, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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:** \$3,750  
**IMPR.:** \$21,215  
**TOTAL:** \$24,965

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 1,410 square feet of living area. The dwelling is 68 years old. Features of the home include a partial basement, that has finished area, central air conditioning, and a 2-car garage. The property has a 6,250 square foot site and is located in La Grange Park, Proviso Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are not located within the same neighborhood code as the subject. The comparables have sites ranging in size from 4,687 to 7,500 square feet of land area that are improved with 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,302 to 1,396 square feet of living area. The

dwellings range in age from 75 to 102 years old. The comparables have full basements, one of which has finished area, and a 1.5-car or a 2-car garage. Two comparables have central air conditioning. The comparables sold from February 2019 to July 2020 for prices ranging from \$160,000 to \$228,000 or from \$117.47 to \$163.32 per square foot of living area, including land. Multiple Listing Service (MLS) information submitted by the appellant revealed the appellant's comparable #1 is a "Brookfield fixer upper..." and comparable #2 is "An investor's dream, this diamond in the rough is ready to shine bright!!."

Based on this evidence the appellant requested the subject's total assessment be reduced to \$19,977.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,965. The subject's assessment reflects a market value of \$249,650 or \$177.06 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 of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites with 6,250 or 8,600 square feet of land area that are improved with 1-story or 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,087 to 1,393 square feet of living area. The dwellings range in age from 65 to 70 years old. The comparables have full or partial basements, two of which have finished area, and a 1-car or a 2-car garage. Three comparables have central air conditioning. Two comparables sold in January and March 2017 for prices of \$315,000 and \$210,000 or \$239.36 and \$193.19 per square foot of living area, including land, respectively. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 warranted.

The parties submitted a total of eight suggested comparable properties for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board finds the best evidence of market value to be the appellant's comparables #2 and #3, which are not located within the subject's neighborhood code. These comparables sold in January and July 2020 for prices of \$210,000 and \$162,000 or \$161.29 and \$124.23 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$249,650 or \$177.06 per square foot of living area, including land, which falls above the market values of the best comparable sales in this record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their older and smaller dwellings, the Board finds the subject's higher estimated market value as reflected by its

assessment is supported. In addition, the appellant's comparable #2 was in questionable condition at the time of sale and comparable #3 lacks finished basement area when compared to the subject. The Board gave less weight to the parties' remaining comparables, due to their differences in location, story-height, significantly older dwelling, questionable condition, lack of sales data or their sale dates occurring greater than 33 months prior to the January 1, 2020 assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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: \_\_\_\_\_

August 20, 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

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