



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

APPELLANT: Thomas Zentefis  
DOCKET NO.: 20-33964.001-R-1  
PARCEL NO.: 13-28-219-022-0000

The parties of record before the Property Tax Appeal Board are Thomas Zentefis, 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 **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:** \$6,856  
**IMPR.:** \$17,876  
**TOTAL:** \$24,732

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 is improved with a one-story, single-family dwelling of masonry construction with 1,486 square feet of living area. The dwelling is 97 years old. Features include a full unfinished basement and a two-car garage. The property has a 5,485 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The taxpayer asserts overvaluation as a basis of the appeal. In support of this argument, the taxpayer submitted information about four suggested sales comparables. Appellant also submitted a short memorandum that summarized the sales information regarding these comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,648. The subject property has an improvement assessment of \$18,792 or \$12.65 per square foot of living area. The subject property's assessment reflects a fair market value of \$256,480, land included, or \$172.60 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four comparables, but did not submit any information about recent sales of those comparables.

### **Conclusions of Law**

As a preliminary matter, the Board notes that the wrong box is checked in section 2d of the residential appeal form submitted by the appellant. Section 2d states, "This appeal is based on the following evidence," and then lists six different categories of evidence with boxes to check. Appellant's petition has the "Recent sales" box selected, but the comparable sales box should have been selected instead. Section V of the petition contains a grid sheet to be filled out by appellants who submit comparable sales of other properties as evidence. Appellant filled out the grid sheet in section V and submitted information about sales of four suggested comparable properties. Appellant also submitted a short memorandum with the petition that summarized the sales information and made it clear appellant was arguing that the comparable sales showed that the subject had been overvalued. It is clear from Section V and from the memorandum accompanying the petition that the appellant asserted overvaluation based on the sales prices of the four suggested comparables. Accordingly, the board of review was not prejudiced by the appellant checking the Recent Sales box in section 2d of the petition instead of the Comparable Sales box, and appellant's argument based on comparable sales has not been forfeited.

When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 met this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board concludes that the best evidence of the subject's market value is the appellant's sales comparables two, three, and four. Like the subject property, these comparables have single-family dwellings of masonry construction with two-car garages and full basements. They are similar in age to the subject. All are located within a mile of the subject.

These comparables sold between November 2017 and February 2019 for amounts ranging from \$154.19 to \$168.54 per square foot of living area, land included in the sale prices. The subject property's assessment reflects a market value of \$256,480, land included, or \$172.60 per square foot of living area, which is above the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis is 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: \_\_\_\_\_

February 18, 2025



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.

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**PARTIES OF RECORD**

**AGENCY**

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**Property Tax Appeal Board**  
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**Springfield, IL 62706-4001**

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**COUNTY**

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