



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

APPELLANT: David Martinek  
DOCKET NO.: 20-33994.001-R-1  
PARCEL NO.: 18-33-319-038-0000

The parties of record before the Property Tax Appeal Board are David Martinek, the appellant, by attorney 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:** \$5,130  
**IMPR.:** \$38,220  
**TOTAL:** \$43,350

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 2-story dwelling of frame and masonry exterior construction with 2,112 square feet of living area. The dwelling is 31 years old. Features of the home include an unfinished basement, central air conditioning, and a 2-car garage. The property has a 10,260 square foot site and is located in Willow Springs, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the inequity argument the appellant submitted information on five equity comparables located within .32 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story class 2-78 dwellings of masonry exterior construction ranging in size from 3,025 to 3,591 square feet of

living area. The homes are 12 to 23 years old. Each dwelling has central air conditioning, one or two fireplaces, a basement with three having finished area, and either a 2-car, 2.5-car, or 3-car garage. The comparables have improvement assessments ranging from \$48,594 to \$55,530 or from \$15.09 to \$16.30 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$20,925 or \$9.91 per square foot of living area.

In support of the market value argument the appellant submitted information on three comparable sales located within .77 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story class 2-78 dwellings of masonry exterior construction ranging in size from 2,385 to 3,591 square feet of living area. The homes are 12 to 50 years old. Each dwelling has a fireplace, a basement with one having finished area, and either a 2-car, 2.5-car, or 3-car garage. The parcels range in size from 7,650 to 21,600 square feet of land area. The comparables sold in March 2018 and July 2019 for prices ranging from \$240,000 to \$440,000 or from \$94.68 to \$140.89 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$26,055, for an estimated market value of \$260,550 or \$123.37 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,350. The subject property has an improvement assessment of \$38,220 or \$18.10 per square foot of living area. The subject's assessment reflects a market value of \$433,500 or \$205.26 per square foot of living area, land included, when using the 10% level of assessment for Cook County 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 located in Western Springs, Countryside, or La Grange. The comparables consist of 2-story class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,018 to 2,386 square feet of living area. The homes are 34 to 61 years old. Each dwelling has central air conditioning, one or two fireplaces, an unfinished basement, and a 2-car garage. The parcels range in size from 8,300 to 21,616 square feet of land area. The comparables have improvement assessments ranging from \$39,458 to \$48,326 or from \$16.59 to \$23.95 per square foot of living area. The comparables sold from January 2018 to April 2019 for prices ranging from \$443,500 to \$595,000 or from \$185.88 to \$290.10 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review comparables were dissimilar to the subject as they are located in different municipalities and more than one mile from the subject.

### **Conclusion of Law**

The taxpayer contends, in part, assessment inequity as the 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.

The parties submitted a total of nine comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's comparables, which differ from the subject in location.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which have varying degrees of similarity to the subject. These comparables have improvement assessments that range from \$48,594 to \$55,530 or from \$15.09 to \$16.30 per square foot of living area. The subject's improvement assessment of \$38,220 or \$18.10 per square foot of living area falls below the range established by the best comparables in this record overall. While the subject's improvement assessment is above the range on a per-square-foot basis, the Board finds it logical given the best comparables' larger dwellings in relation to the subject and considering the principle of economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. Based on this record and after considering adjustments to the best comparables for differences from 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 warranted on the grounds of uniformity.

The appellant also 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's comparables, which differ from the subject in location.

The Board finds the best evidence of market value to be the appellant's comparables, which have varying degrees of similarity to the subject. These most similar comparables sold in March 2018 and July 2019 for prices ranging from \$240,000 to \$440,000 or from \$94.68 to \$140.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$433,500 or \$205.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record overall. While the subject's estimated market value is above the range on a per-square-foot basis, the Board finds it logical given the best comparables' larger dwellings in relation to the subject and considering the principle of economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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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