



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

APPELLANT: Steven Stiso
DOCKET NO.: 20-36175.001-R-1
PARCEL NO.: 15-21-211-049-0000

The parties of record before the Property Tax Appeal Board are Steven Stiso, 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: \$4,020
IMPR.: \$16,759
TOTAL: \$20,779

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 1,539 square feet of living area. The dwelling is 71 years old. Features of the home include an unfinished full basement, central air conditioning and a 2-car garage. The property has a 6,700 square foot site and is located in Westchester, 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 and assessment inequity with respect to the subject's improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on five comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 6,250 to 7,370 square feet of land area that are improved with class 2-03 dwellings of masonry or frame and masonry

exterior construction ranging in size from 1,056 to 1,488 square feet of living area. The dwellings range in age from 66 to 73 years old and have full basements, two of which have finished area. Four comparables have central air conditioning, two comparables each have a fireplace, and each comparables has a 1-car or a 2-car garage. The comparables sold from July 2018 to January 2020 for prices ranging from \$153,000 to \$201,000 or from \$126.68 to \$156.25 per square foot of living area, including land.

In support of the improvement assessment inequity argument the appellant submitted information on five comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,652 to 1,793 square feet of living area. The dwellings range in age from 66 to 81 years old. The comparables have full or partial basements, three of which have finished area, central air conditioning, and from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$16,091 to \$17,406 or from \$9.16 to \$10.09 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,779. The subject's assessment reflects a market value of \$207,790 or \$135.02 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%. The subject property has an improvement assessment of \$16,759 or \$10.89 per square foot of living area.

In response to the appellant's overvaluation complaint the board of review submitted information on five comparable sales that are located within the same neighborhood code as the subject. One of the comparable sales was listed on the board of review's equity grid as comparable #4 and will be referenced additionally as board of review comparable sale #5. The comparables have sites ranging in size from 6,550 to 6,750 square feet of land area that are improved with class 2-03, 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,010 to 1,419 square feet of living area. The dwellings range in age from 67 to 76 years old. The comparables have full or partial basements, two of which have finished area, central air conditioning, and a 1.5-car or a 2-car garage. The comparables sold from August 2018 to December 2020 for prices ranging from \$238,000 to \$296,000 or from \$167.72 to \$274.88 per square foot of living area, including land.

In response to the appellant's improvement assessment inequity complaint the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-03, 1.5-story dwellings of frame and masonry exterior construction ranging in size from 1,419 to 1,524 square feet of living area. The dwellings are 71 or 72 years old. The comparables have full basements, three of which have finished area, central air conditioning, and a 2-car garage. The comparables have improvement assessments ranging from \$16,574 to \$16,736 or from \$10.98 to \$11.68 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 record contains a total of ten comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appellant's sale #3 and the board of review's comparable sale #5. These comparables are similar to the subject in location, site size, property classification, dwelling style, age, size and most features, and also sold proximate in time to the January 1, 2020 assessment date at issue. The best comparables sold in May and August 2019 for prices of \$238,000 and \$201,000 or \$167.72 and \$137.30 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$207,790 or \$135.02 per square foot of living area, including land, which is between the market values of the best comparable sales in this record on a total market value basis but below the market values on a per square foot basis. The Board gave less weight to the parties' remaining comparable sales due to their smaller dwelling sizes and/or their sale dates occurring greater than 14 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 based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 equity comparable properties for the Board's consideration. The Board finds each of the parties' comparables have varying degrees of similarity to the subject. The parties' comparables had improvement assessments ranging from \$16,091 to \$17,407 or from \$9.16 to \$11.68 per square foot of living area. The subject's improvement assessment of \$16,759 or \$10.89 per square foot of living area falls within the range of the equity comparables in this record. Based on this record 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.

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

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