



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

APPELLANT: Stevo Wolfson
DOCKET NO.: 20-36181.001-R-1
PARCEL NO.: 28-16-108-005-0000

The parties of record before the Property Tax Appeal Board are Stevo Wolfson, 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: \$3,538
IMPR.: \$16,476
TOTAL: \$20,014

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-story dwelling of frame construction with 1,845 square feet of living area. The dwelling is 53 years old. Features of the home include a partial basement that is finished, central air conditioning, a fireplace and a 1.5-car garage. The property has an 8,846 square foot site and is located in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-04 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 7,700 to 19,014 square feet of land area that are improved with class 2-04 dwellings of frame or frame and masonry

construction ranging in size from 1,879 to 2,218 square feet of living area. The dwellings range in age from 27 to 94 years old. Four comparables have full or partial basements, one of which has finished area, and one comparable does not have a basement foundation. The comparables have central air conditioning, one or two fireplaces, and from a 1-car to a 3-car garage. The comparables sold from April 2017 to September 2019 for prices ranging from \$171,500 to \$208,000 or from \$81.20 to \$103.78 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 2-04 dwellings of frame and masonry construction ranging in size from 2,218 to 2,640 square feet of living area. The dwellings range in age from 52 to 56 years old. Three comparables have full or partial basements, one of which has finished area, and two comparables do not have a basement foundation. Four comparables have central air conditioning, one comparable has a fireplace, and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$17,856 to \$19,719 or from \$7.32 to \$8.62 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 \$21,380. The subject's assessment reflects a market value of \$213,800 or \$115.88 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 \$16,476 or \$8.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellant's sale #2 and equity comparable #5. The comparables have sites ranging in size from 6,600 to 8,220 square feet of land area that are improved with class 2-04 dwellings of frame and masonry construction ranging in size from 1,894 to 2,218 square feet of living area. The dwellings range in age from 29 to 57 years old. Three comparables have full basements, one of which has finished area, and one comparable has a crawl-space foundation. The comparables have central air conditioning and a 2-car garage. Three comparables each have one or two fireplaces. The comparables sold from October 2017 to November 2020 for prices ranging from \$208,000 to \$287,000 or from \$93.78 to \$151.53 per square foot of living area, including land. The comparables have improvement assessments ranging from \$17,896 to \$22,240 or from \$8.62 to \$11.59 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 Board finds the best evidence of market value to be the appellant's sales #1 and #2, as well as the board of review's comparables #1 and #3, which includes the parties' common comparable. These comparables sold for prices ranging from \$199,000 to \$287,000 or from \$93.78 to \$151.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$213,800 or \$115.88 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the parties' remaining comparable sales due to their sale dates occurring greater than 17 months prior to the January 1, 2020 assessment date at issue. In addition, two of these comparables lacked a basement foundation and two had considerably newer dwellings when compared to the subject. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The Board finds the best evidence of assessment equity to be the appellant's equity comparable #5, as well as the board of review's comparables #1 and #3, which includes the parties' common comparable. These comparables had improvement assessments of \$19,126 and \$20,553 or \$8.62 and \$10.85 per square foot of living area. The subject's improvement assessment of \$16,476 or \$8.93 per square foot of living area falls below the improvement assessments of the best comparables in this record on a total improvement assessment basis but between the improvement assessments on a per square foot basis. The Board gave less weight to the appellant's comparables #1 through #4, due to their considerably larger dwellings and/or their lack of a basement foundation when compared to the subject. The Board also gave less weight to the board of review's comparables #2 and #4, due to their lack of a basement foundation or their considerably newer dwelling when compared to the subject. 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:

May 21, 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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