



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

APPELLANT: Robert Duffek  
DOCKET NO.: 20-40074.001-R-1  
PARCEL NO.: 27-21-402-024-0000

The parties of record before the Property Tax Appeal Board are Robert Duffek, the appellant(s), by attorney Holly Zeilinga, of Worssek & Vihon 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:** \$58,801  
**IMPR.:** \$30,449  
**TOTAL:** \$89,250

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 15-year-old, two-story, masonry, single-family residence consisting of ten rooms, three bedrooms, and four full and one-half bathrooms with 4,816 square feet of building area. The property has an 87,502 square foot site, includes three cell towers zoned PUD R-4, and is located in Orland Park, Orland Township, Cook County. The property has three property classifications: 5-97, 5-90, and 2-08, under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation as the basis of the appeal. In support of this argument, appellant submitted an appraisal estimating the subject property had a market value of \$875,000 as of January 1, 2020. The appraiser inspected the property on June 23, 2021. Utilizing the sales comparison approach and then adding the value of the cell tower, the appraiser estimated the market value of the subject property to be \$875,000 after making appropriate adjustments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,270. The subject's assessment reflects a market value of \$154,488 when applying the level of assessments under the Cook County Real Property Assessment Classification Ordinance of 10% and 25%. The board of review did not submit any comparable properties.

Pursuant to proper notice provided to all parties, this matter was set for hearing for January 9, 2024. Prior to hearing, the parties agreed to have the matter written on the evidence previously submitted and the hearing was canceled. At the request of the administrative law judge, the appellant submitted the property record card for the subject which disclosed that 92% of the subject receives a class 2 level of assessment of 10% and 8% of the subject is classified as a class 5 property with a 25% level of assessment.

### **Conclusion of Law**

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 appellant *did meet* this burden of proof and a reduction in the subject's assessment *is warranted*.

The Board finds the best evidence of market value to be *the appraisal submitted by appellant*. The appraiser utilized the sales comparison approach and estimated the value of the cell tower to determine the market value for the subject property. The subject's assessment of \$121,270 reflects a market value below the best evidence of market value in the record. The Board finds the subject property had a market value of \$875,000 as of the assessment date at issue. Since market value has been established the level of assessments for class 2 and class 5 property under the Cook County Real Property Assessment Classification Ordinance of 10% and 25% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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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