



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

APPELLANT: Joseph Halzel  
DOCKET NO.: 21-22038.001-R-1  
PARCEL NO.: 16-22-100-022-0000

The parties of record before the Property Tax Appeal Board are Joseph Halzel, the appellant, by attorney Alexia Katsaros, of Katsaros Law, P.C. in Western Springs; 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:** \$4,386  
**IMPR.:** \$18,293  
**TOTAL:** \$22,679

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 2021 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 mixed-use building of masonry exterior construction with approximately 5,317 square feet of gross building area.<sup>1</sup> The building was constructed in 1916 and is approximately 104 years old. Features include a basement and central air conditioning. The property has a 5,483 square foot site and is located in Cicero, Cicero Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

---

<sup>1</sup> The parties disagree regarding the subject's building size. The Board finds the best evidence of building size is found in the board of review's evidence. Although the appraisal was based on an inspection of the subject property, the appraisal does not contain measurements of the subject property or any explanation of why the building size described in the appraisal differs from the county records.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$125,000 as of December 1, 2020. The appraisal was prepared by Rufino Arroyo, a certified general real estate appraiser, and George K. Stamas, a certified general real estate appraiser, for ad valorem tax purposes. Appraiser Arroyo conducted an interior and exterior inspection of the subject on August 26, 2020.

Under the sales comparison approach, the appraisers selected five comparable sales located in Cicero, Oak Lawn, Burbank, and Blue Island. The parcels range in size from 3,720 to 11,500 square feet of land area and have land-to-building ratios from 0.51:1 to 2.13.:1. The comparables are improved with multi-story mixed-use buildings ranging in size 2,772 to 8,200 square feet of gross building area. The buildings were constructed from 1898 to 1965. The appraisers made adjustments to the comparables for differences from the subject in location, building size, age/condition, and land-to-building ratio, to arrive at adjusted prices ranging from \$17.67 to \$31.83 per square foot. The appraisers concluded a value for the subject of \$25.00 per square foot or \$125,000 rounded using a building size of approximately 4,900 square feet. The appraisers did not develop the cost approach due to the subject's age and did not develop the income approach because the subject is owner-occupied and is not an income-generating property.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,679. The subject's assessment reflects a market value of \$226,790 or \$42.65 per square foot of building area, including land, when using a building size of 5,317 square feet and applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in Cicero. The parcels range in size from 3,728 to 7,300 square feet of land area and are improved with 2-story, Class 2-12 buildings of masonry or frame and masonry exterior construction ranging in size from 2,112 to 6,664 square feet of gross building area. The buildings range in age from 82 to 117 years old. Two buildings each have a basement, and two buildings each have a concrete slab foundation. Three comparables each have central air conditioning, and three comparables each have a 2-car or a 4-car garage. The comparables sold from November 2018 to September 2021 for prices ranging from \$225,000 to \$350,000 or from \$49.54 to \$117.90 per square foot of gross building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains an appraisal submitted by the appellant and four comparable sales presented by the board of review. The Board gives less weight to the value conclusion of the appraisal, which relies on three sales that are not located in Cicero like the subject, even though sales in Cicero were available as demonstrated by the board of review's comparables. For this reason, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented by the parties.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #1, #3, #4, and #5 and the board of review's comparables #2, #3, and #4, due to substantial differences from the subject in building size, age, and/or location.

The Board finds the best evidence of market value to be the appraisal sale #2 and the board of review's comparable #1, which are more similar to the subject in building size, age, location and features. These comparables sold for prices of \$100,000 and \$225,000 or \$17.67 and \$67.57 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$226,790 or \$42.65 per square foot of gross building area, land included, which is slightly above the best comparables on a total market value basis but is bracketed by the best comparables on a price per square foot square foot basis and appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject. Based on this record, the Board finds no reduction in the subject' assessment is warranted.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joseph Halzel, by attorney:  
Alexia Katsaros  
Katsaros Law, P.C.  
809 Burlington Avenue  
2nd Floor  
Western Springs, IL 60558

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602