



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

APPELLANT: Henry Ipema  
DOCKET NO.: 21-31399.001-R-1  
PARCEL NO.: 23-36-301-032-0000

The parties of record before the Property Tax Appeal Board are Henry Ipema, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland, 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:** \$19,401  
**IMPR.:** \$16,359  
**TOTAL:** \$35,760

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 is an owner-occupied property that consists of a one-story single-family dwelling of masonry exterior construction with approximately 2,384 square feet of living area.<sup>1</sup> The dwelling is approximately 48 years old with a reported effective age of 25 years as reported by the appraiser. The home has a full basement which is 75% finished according to the appraiser. Features include central air conditioning, a fireplace and a 694 square foot garage. The appraiser reports the property also has an inground pool. The property has an approximately 39,968

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<sup>1</sup> The appellant's appraiser measured and provided a sketch of the subject with support for the dwelling size of 2,384 square feet whereas the board of review had no support for its reported dwelling size of 2,330 square feet. On this record, the Board finds the appellant provided the best evidence of dwelling size.

square foot site<sup>2</sup> and is located in Palos Heights, Palos 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 as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Lillie Toschev, a Certified Residential Real Estate Appraiser with Pahroo Appraisal & Consultancy, estimating the subject property had a market value of \$305,000 as of January 1, 2019. For purposes of estimating the subject's fee simple retrospective market value for purposes of *ad valorem* taxation, the appraiser solely used the sales comparison approach. The subject property was inspected on December 20, 2019. The appellant also disclosed that the subject property is an owner-occupied residence.

The Property Tax Appeal Board takes judicial notice that this property and the same appellant's appraisal was the subject matter of an appeal before the Board the prior year under Docket Number 20-20311.001-R-1. Therefore, pursuant to the Property Tax Code (Code) and Standing Order #3, the assessment of the subject property as established by the decision of the Board for the 2020 tax year should be carried forward to the 2021 tax year in accordance with section 16-185. (35 ILCS 200/16-185). In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$35,760 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,885. The subject's assessment reflects a market value of \$428,850 or \$179.89 per square foot of living area, land included, based upon a dwelling size of 2,384 square feet of living area and when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The board of review further reported that tax year 2020 was the first year of the general assessment cycle for the subject property and thus 2020 and 2021 are within the same general assessment period. The evidence provided by the board of review further disclosed that no township equalization factor was applied in 2021.

In support of its contention of the correct assessment, the board of review submitted four comparable sales located in Palos Heights, the same neighborhood code and either in the same block or same subarea as the subject. The properties sold from December 2019 to October 2021 for prices ranging from \$325,000 to \$420,000 or from \$119.56 to \$189.60 per square foot of living 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

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<sup>2</sup> Appellant's appraiser reported the site size from the plat of survey whereas the board of review had no supporting data for its reported site size of 45,651 square feet. The Board finds the better evidence of site size was submitted by the appellant.

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 Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board took judicial notice that a decision was issued reducing the subject's assessment for the 2020 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2020 and 2021 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction or that the decision of the Property Tax Appeal Board has yet been reversed or modified upon review. The record also disclosed that no township equalization factor was applied in 2021. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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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