



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

APPELLANT: Jorge Leon
DOCKET NO.: 22-34127.001-R-1
PARCEL NO.: 12-11-102-113-1026

The parties of record before the Property Tax Appeal Board are Jorge Leon, 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: \$990
IMPR.: \$20,918
TOTAL: \$21,908

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 2022 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 residential condominium unit located in a 60-unit condominium that is approximately 28 years old. The subject unit has a 1.6780% ownership interest in the condominium. The condominium has a 45,413 square foot site and is located in Norridge, Leyden Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal.

In support of the market value argument, the appellant submitted sales information with comparables #5 through #9 in the Section V grid analysis of the appeal petition depicting condominium units that sold either in the subject's condominium or in neighboring

condominiums. The sales occurred from April 2019 to September 2021 for prices ranging from \$160,000 to \$197,000. In the accompanying brief, the appellant reiterated the five comparable sales and set forth an additional three comparable sales.¹ Comparable sales #6, #8 and #9, based on their addresses and parcel numbers are not located within the subject condominium. In the brief, the appellant summarily asserted that “adjustments were made to calculate an adjusted value to account for differences.” Given the appellant’s undisclosed analysis, it is asserted the subject property has been overvalued and a reduction to a total assessment of \$17,519 or a market value of \$175,190 is warranted.

In support of the inequity argument, the appellant submitted information on comparables #1 through #4 depicting the assessments of four condominium units located in the subject condominium.² No other details of characteristics of the individual units such as size and/or amenities, were submitted as part of the analysis. The grid analysis merely depicts improvement assessments ranging from \$18,007 to \$18,423. The subject has an improvement assessment of \$20,918. In the brief, the appellant summarily asserted “there is no basis for the difference in assessment between the subject improvement and neighboring properties.” In light of this argument on equity, the appellant requested an improvement assessment of \$19,322.³

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,908. The subject's assessment reflects a market value of \$219,080, 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 has an improvement assessment of \$20,918.

In response to the appeal, the board of review set forth the ownership interest held by each of the 60 units within the condominium, including six which were presented by the appellant on market value or equity grounds. The market value comparables #5 and #7 in the subject condominium have ownership interests of 1.5779% and 1.4778%, respectively. The appellant’s equity comparables set forth in Sec. V have ownership interests of 1.445%, 1.4744%, 1.4778% and 1.4778%, respectively.

In support of its contention of the correct assessment, the board of review submitted a document entitled Condominium Analysis Results for 2022 prepared by Lilybeth Kafka. Using fourteen sales which occurred from January 2019 to June 2022 with a total consideration of \$3,247,399 and a reported combined ownership interest of 23.6694%, the sales were converted into an estimate of the total value of the 60-unit building of \$13,719,819. Applying the 10% Ordinance level of assessment for class 2-99 property results in a total assessment for the subject building of \$1,371,982. Then in a second analysis, applying the subject’s ownership interest of 1.6780%,

¹ Additional suggested comparable sales outlined in the brief, but not included in the Section V grid analysis of the appeal petition have not been considered in light of PTAB Standing Order #2 issued on February 14, 2023, a date several months prior to the filing of this appeal.

² As part of the accompanying brief, the four equity comparables were set forth, with improvement assessment only data. Additional suggested equity comparables outlined in the brief, but not included in the Section V grid analysis of the appeal petition have not been considered in light of PTAB Standing Order #2 issued on February 14, 2023.

³ Pursuant to procedural rule, the appellant’s claim is determined on the appeal petition where a reduced improvement assessment of \$16,528 was requested. (86 Ill.Admin.Code § 1910.30(j) & § 1910.31).

the board of review reported that the subject has an estimated market value of \$230,219 or an assessment of \$23,022, rounded, which is above the subject's current total assessment.

As part of the board of review submission, a listing presents the parcel numbers for each of the 60 units of the condominium. A second unit with parcel number 12-11-102-113-1006 has an identical ownership percentage in the condominium to the subject of 1.6780% and this property likewise has an identical total assessment of \$21,908.

Based on the foregoing evidence and analysis, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant in part 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 appellant provided five comparable sales in the Sec. V grid analysis which occurred from April 2019 to September 2021 for prices ranging from \$160,000 to \$197,000. Two of the appellant's comparables are common with the board of review's presentation of fourteen comparable sales. The Property Tax Appeal Board has given reduced weight to appellant's comparables #6, #8 and #9 as these are not within the subject's condominium. The Board has also given reduced weight to appellant's comparable #5, which is common with the board of review, along with all four sales in the record which occurred in 2019, a date which is more remote to the valuation date at issue herein of January 1, 2022. Thus, the Board has given reduced weight to appellant's comparable sale #5, which is common with the board of review depicting a sale price of \$160,00 in April 2019. The four sales in the record which occurred from January to December 2019 depict a total sales price of \$887,000 and a total combined ownership interest of 6.9009%.

Utilizing the remaining one sale presented by the appellant, which is common with the board of review, and the remaining ten sales from the board of review which occurred in 2020, 2021 and 2022, the Board finds the total consideration of these ten most recent sales presented by the parties was \$2,360,399.⁴ Applying the ownership interest for the properties that sold most recently of 16.7685% results in a market value for the condominium of \$14,076,387. Applying the subject's ownership interest of 1.6780% results in a value for the subject of \$236,202, rounded, or an assessment of \$23,620, which is higher than the subject's current assessment of \$21,908.

Based on this evidence, the Board finds a reduction in the subject's assessment is not warranted when using the most recent sales of condominium units.

⁴ \$3,247,399 - \$887,000 [2019 sales] = 2,360,399 ÷ 16.7685% = 14,076,387.

In the alternative, the taxpayer contends assessment inequity as a 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 based on lack of assessment uniformity is not warranted.

The Property Tax Appeal Board finds that the appellant failed to submit sufficient evidence to determine if the subject property was inequitably assessed. Although the comparables presented by the appellant are within the condominium, the appellant failed to submit a key element to comparability: the percentage ownership allocated to each unit. The percentage ownership data for the appellant's four equity comparables was drawn from the board of review submission which was not refuted by the appellant. The evidence depicts that the appellant's equity comparables each have a lesser percentage ownership in the condominium than does the subject. The subject's owner interest is 1.6780% whereas the equity comparables have ownership interests of 1.445%, 1.4744%, 1.4778% and 1.4778%, respectively. The Board finds this difference alone explains why the subject has a higher/larger assessment than other nearby condominiums. In conclusion, the Board finds the appellant submitted insufficient evidence to compare and contrast/distinguish the comparable properties based on lack of assessment equity.

Therefore, the Board finds the appellant did not adequately demonstrate the subject was inequitably assessed by clear and convincing evidence such that a reduction on grounds of lack of assessment equity is not 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: _____

August 19, 2025



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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