FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: CHOMA BEATA
DOCKET NO.: 22-48345.001-R-1
PARCEL NO.: 03-25-406-024-0000

The parties of record before the Property Tax Appeal Board are CHOMA BEATA, the appellant(s), 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:	$9,556
IMPR.:	$26,963
TOTAL:	$36,519

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 two-story dwelling with 2,164 square feet of living area of frame construction. The dwelling was 54 years old. Features of the home include a partial basement, central air conditioning, a fireplace, and a two-car garage. The property has a 10,618 square foot site and is located in Mount Prospect, Wheeling Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of the argument of overvaluation the appellant submitted information on three comparable sales properties which sold from July 2019 to October 2021 for sales prices from $275,000 to $355,000 or from $122.55 to $140.87 per square foot of living area, land included in the sales prices. These properties were located within a 0.5-mile radius of the subject. The improvements were 56 or 59 years old and had from 2,244 to 2,520 square feet of living area.

In support of the argument on assessment inequity the appellant submitted five class 2-78 equity comparable properties with varying degrees of similarity to the subject which are located within a 0.7-mile radius of the subject. The improvements ranged: in age from 51 to 60 years; in size from 2,244 to 2,645 square feet of living area; and in improvement assessment from $9.94 to $11.76 per square foot of living area. Based on this evidence the appellant is seeking 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 $36,520. The record includes the board of review decision letter which indicates a total assessment of $36,519 and the Board relies on that decision. The subject's assessment reflects a market value of $365,190 or $168.76 per square foot of living area, including land, when applying the level of assessment for class two 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 properties which sold from November 2020 to December 2022 for sales prices from $475,000 to $527,500 or from $184.19 to $231.35 per square foot of living area, land included in the sales prices. These properties were within a ¼-mile radius of the subject, were from 53 to 55 years old, and had from 2,118 to 2,606 square feet of living area.

The board of review submitted the same properties in support of its contention of the correct assessment based on equity and disclosed that these properties had improvement assessments from $13.12 to 14.42 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

This matter was scheduled to proceed to hearing. Prior to the hearing, the parties submitted a written request to waive the hearing and have the matter decided based on the evidence previously submitted. The administrative law judge granted the parties' request.

Conclusion of Law

The appellant contends, in part, that 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 appellant's comparable sales #1 through #3 and board of review's comparable sales #1 and #4. These comparables sold for prices ranging from $122.55 to $231.35 per square foot of living area, including land. The subject's assessment reflects a market value of $168.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment on this basis is not justified.

The taxpayer also contends assessment inequity as the 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 is not warranted.

The parties submitted nine equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 and board of review's comparables #1 and #4. These comparables were similar to the subject in design, construction, proximity, age, size, partial basement, central air conditioning, and two-car garage. These comparable properties were similar to the subject and had improvement assessments that ranged from $9.94 to $14.42 per square foot of living area. The subject's improvement assessment of $12.46 per square foot of living area falls within the range established by the best comparable properties in this record. 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:

C E R T I F I C A T I O N

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: September 15, 2026

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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