FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Katherine Zapata
DOCKET NO.: 22-51828.001-R-1
PARCEL NO.: 10-16-322-032-0000

The parties of record before the Property Tax Appeal Board are Katherine Zapata, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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:	$6,344
IMPR.:	$25,656
TOTAL:	$32,000

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 property at issue is a one-story, 1,174 square feet residence of masonry construction. Features of the 67-year-old home include a full basement, one full bathroom, central air conditioning,[1] and a two-car garage. The subject class 2-03 property sits on a 4,880 square feet lot in Skokie of Niles Township, Cook County.

Contending assessment inequity as the basis of the appeal, the appellant submitted information on five class 2-03 masonry-constructed equity comparables, each about a mile away from the subject

[1] The appellant provided internally inconsistent information regarding the presence of air conditioning in the subject property. Because the appellant indicated the subject property had air conditioning in the description of the property, which comports with the board of review's indication that the subject had air conditioning, the Board finds the subject property is equipped with air conditioning.

property. The comparable properties were between 1,100 and 1,382 square feet and featured basements of varying finishes.

The board of review's "Board of Review Notes on Appeal" listed an improvement assessment of $25,656, or $21.85 per square foot of living area, for a total assessment of $32,000. In support of its assessment, the board of review selected four one-story, masonry constructed residences a quarter mile away from the subject property as equity comparables. Each comparable featured air conditioning, a full basement, and at least one full bathroom.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment 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); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should consist of assessment documentation for the 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.

The Board finds the board of review comparables #2, #3, and #4, and appellant comparable #2 provide the best evidence of assessment equity. The Board notes that in addition to the relative proximity of each of the board of review comparables (all a quarter mile away from the subject), comparables #3 and #4 were similar to the subject in terms of garage size, bedroom and bathroom counts, and building age. Likewise, the amenities of board of review comparable #2 were virtually identical to the subject property—except for the absence of a garage. Meanwhile, appellant comparable #2, in addition to being a mile away from the subject property, had only a one-car garage. As such, the Board accepts the comparable improvement assessment range to be $16.66 to $23.35 square feet in living area. As the subject's improvement assessment of $21.85 per square foot of living area falls within the range established by the best comparables in this record, the Board concludes that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, nor is a reduction in the subject's assessment 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: ____________ ____________

<u>C E R T I F I C A T I O N</u>

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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