



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

APPELLANT: Lindsey Sposato  
DOCKET NO.: 22-58330.001-R-1  
PARCEL NO.: 27-25-226-004-0000

The parties of record before the Property Tax Appeal Board are Lindsey Sposato, 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 **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:** \$4,494  
**IMPR.:** \$17,750  
**TOTAL:** \$22,244

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 an owner-occupied residence located in Tinley Park, Orland Township.

The appellant contends the subject property was the subject of an appeal before the Board the prior tax year as Docket No. 20-34890.001-R-1, in which the Board issued a decision lowering the subject's assessment to \$22,244 based on the evidence submitted by the parties. The appellant argues the subject's assessment for the 2020 tax year should be carried forward to the 2022 tax year as 2020 and 2022 are within the same general assessment cycle for the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$22,244.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,724. In support of its contention of the correct assessment the board of review submitted information on four comparables with varying degrees of similarity to the subject in design, dwelling size, age, location, site size, and features. The comparables have assessments ranging from \$25,895 to \$26,907.

The board of review also asserted the subject is not an owner-occupied residence as it does not receive a homeowners' exemption. The board of review submitted a property characteristics sheet for the subject depicting the property received no exemptions for tax years 2020, 2021, and 2022 and depicting the property address is the same address as the taxpayer's address.

The Board takes judicial notice that the subject property was the subject of an appeal before the Board for the 2021 tax year as Docket No. 21-58028.001-R-1, in which the Board issued a decision lowering the subject's assessment to \$22,244. In that appeal, the Board carried over the assessment established by the Board for the 2020 tax year due to the property being an owner-occupied residence which was expressly acknowledged by the board of review.

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

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Board for the 2020 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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 Board finds that the subject property was the subject matter of an appeal before the Board for the 2020 tax year under Docket No. 20-34890.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$22,244. The Board also finds that the 2020 and 2022 tax years are within the same general assessment period and no equalization factor was applied in Orland Township in 2022. Furthermore, the decision of the Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value.

The record further disclosed the subject property is an owner-occupied dwelling. The Board finds the appellant reported the subject is owner-occupied and the printout submitted by the board of review depicts the same address for the subject property and the taxpayer. Although the board of review disputed the subject is an owner-occupied residence based on a lack of exemptions for the 2022 tax year, the Board finds the board of review agreed the subject was an owner-occupied residence for the prior tax year despite the submitted printout also showing no exemptions for that prior tax year. Thus, the Board gave less weight to the evidence of exemptions presented by the board of review, which the board of review has not even relied upon. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$22,244, which is less than the 2022 assessment of the subject property of \$24,724.

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: \_\_\_\_\_

November 25, 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

AGENCY

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