



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

APPELLANT: JOHN LIGAS  
DOCKET NO.: 23-21002.001-R-1  
PARCEL NO.: 12-14-207-043-0000

The parties of record before the Property Tax Appeal Board are JOHN LIGAS, 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:** \$13,000  
**IMPR.:** \$34,000  
**TOTAL:** \$47,000

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 2023 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 of frame and masonry exterior construction with 2,492 square feet of living area. The dwelling is approximately 59 years old. Features include a crawl-space foundation, 1 full and 2 half-baths, a fireplace and a two-car garage. The property has a 10,000 square foot site and is located in Norridge, Norwood Park 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 as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested comparable sales located in the same neighborhood code as the subject and from .32 to .41 of a mile from the subject. The comparable parcels range in size from 3,896 to 5,142 square feet of land area which are each improved with a class 2-78 two-story dwelling of masonry or frame and masonry exterior

construction. The homes range in age from 2 to 58 years old and range in size from 2,248 to 2,698 square feet of living area. Each comparable has a full or partial basement, central air conditioning and a two-car garage. Comparables #1 and #5 each have a fireplace. The comparables sold from October 2019 to October 2021 for prices ranging from \$440,000 to \$598,000 or from \$163.08 to \$243.85 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$45,019 which would reflect a market value of \$450,190 or \$180.65 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,000. The subject's assessment reflects a market value of \$470,000 or \$188.60 per square foot of living area, including land, when applying the level of assessment for class 2 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 located in the same neighborhood code as the subject. The parcels range in size from 3,720 to 10,400 square feet of land area and are each improved with a class 2-78 two-story dwelling of frame, masonry or stucco exterior construction. The homes range in age from 1 to 28 years old and range in size from 2,178 to 2,716 square feet of living area. Each home has a full or partial basement, 2½ or 3½ bathrooms, central air conditioning, and a 2-car or a 2.5-car garage. Comparables #1 and #3 have one and two fireplaces, respectively. The properties sold from February 2021 to June 2022 for prices ranging from \$490,000 to \$849,000 or from \$224.98 to \$375.66 per square foot of living area, including land. Based on the foregoing 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 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 parties submitted a total of nine suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3, #4 and #5 along with the board of review comparables, as each of these dwellings range in age from 1 to 28 years old when compared to the subject dwelling that is 59 years old and given that there are other comparable sales in the record that are more similar to the subject in age.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2, which are each similar to the subject in location, classification, design and some features. The comparables necessitate adjustments for differences in lot size, age, foundation type, bathroom count and air conditioning amenity in order to make the comparables more equivalent to the

subject property. One of the comparables lacks a fireplace suggesting an upward adjustment for this difference when compared to the subject. The comparables sold in February 2020 and October 2021 for prices of \$440,000 and \$480,000 or for \$163.08 and \$213.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$470,000 or \$188.60 per square foot of living area, including land, which is bracketed by the best comparable sales in this record both in terms of overall value and on a per square foot of living area basis. Based on this evidence and after considering appropriate adjustments to the best comparables to make them more equivalent to the subject property, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence 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: \_\_\_\_\_

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: \_\_\_\_\_

September 16, 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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