



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

APPELLANT: VYTAUTUS POLIUS
DOCKET NO.: 23-23044.001-R-1
PARCEL NO.: 27-27-208-023-0000

The parties of record before the Property Tax Appeal Board are VYTAUTUS POLIUS, 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 **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: \$3,780
IMPR.: \$17,280
TOTAL: \$21,060

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 split-level, single-family dwelling with 1,014 square feet of living area of frame and masonry construction. The dwelling was 43 years old. Features of the home include a partial basement and central air conditioning. The property has a 5,600 square foot site and is located in Orland Hills, Orland Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation assessment inequity as the bases of the appeal. In support of the argument of overvaluation the appellant submitted information on five class 2-34 comparable sales which took place from April 2020 to April 2022 for sales prices from \$230,000 to \$247,500 or \$176.56 to \$232.58 per square foot of living area, land included in the sales price.

The improvements on these properties were from 30 to 44 years old and had from 1,038 to 1,331 square feet of living area.

In support of the argument of assessment inequity the appellant submitted information on five class 2-34 equity comparable properties with varying degrees of similarities to the subject which are located within a 0.35-mile radius of the subject. The improvements ranged: in age from 32 to 44 years; in size from 1,085 to 1,513 square feet of living area; and in improvement assessment from \$15.09 to \$17.00 per square foot of living area. The appellant disclosed that this is an owner-occupied residence. 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 \$25,000. The subject's assessment reflects a market value of \$250,000 or \$246.55 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%.

The board of review did not submit any information on comparable sales.

In support of the argument of equitable assessment the board of review submitted information on four class 2-34 equity comparable properties which are located on the same block as the subject. The improvements ranged: in age from 39 to 45 years; in size from 1,026 to 1,044 square feet of living area; and in improvement assessment from \$21.32 to \$22.48 per square foot of living area. Based on this 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3, #4, and #5. These comparables sold for prices ranging from \$176.56 to \$232.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$246.55 per square foot of living area, including land which is above the range established by the best comparable sales in this record. The board of review did not submit any evidence of comparable sales. Based on this evidence the Board finds a reduction in the subject's assessment is justified. After this reduction, the Board finds the subject is equitably assessed.

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:

April 21, 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

AGENCY

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