



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

APPELLANT: Anthony Perri
DOCKET NO.: 23-29367.001-R-1
PARCEL NO.: 23-14-200-032-0000

The parties of record before the Property Tax Appeal Board are Anthony Perri, 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: \$7,988
IMPR.: \$22,011
TOTAL: \$29,999

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 is improved with a multi-level, single-family dwelling of frame and masonry construction. The building is 52 years old, it has 1,484 square feet of living area, and it is located on a 10,307 square foot site in Palos Hills, Palos Township, Cook County. Its features include a partial finished basement, central air conditioning, one full bathroom, a half bath, and a two-car garage. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The taxpayer asserts assessment inequity as a basis of the appeal. The taxpayer also asserts that the market value of the subject property is not accurately reflected in its assessed valuation. In support of these arguments, the taxpayer submitted information on nine comparable properties, including recent sales information about four of them. Those four properties were sold between

April 10, 2020, and November 4, 2020, for amounts ranging from \$233,000 to \$266,000, land included, or between \$182.37 and \$237.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" which related to a property in Elk Grove Township, and not the subject property. The subject's total assessment is \$29,999. The subject has an improvement assessment of \$22,012 or \$14.83 per square foot of living area. The subject property's assessment reflects a market value of \$299,990, land included, or \$202.15 per square foot of living area, under the applicable Cook County ordinance establishing a 10% level of assessment for residential property. The board of review submitted a grid sheet with sales and assessment information about four suggested comparable properties, but those properties were chosen for their proximity and similarity to the Elk Grove Village property rather than the subject property. Accordingly, this Board gives no weight to the board of review's suggested comparables.

Conclusions of Law

This Board will first address appellant's assessment equity argument. 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, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is a 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). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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.

This Board finds that the best evidence of assessment equity is the appellant's nine suggested comparables. Like the subject property, these comparables each have a multi-level, single-family residence with a partial, finished basement and a two-car garage. Six of them are of frame and masonry construction, like the subject. These comparables are all located within two-fifths of a mile of the subject.

The subject's improvement assessment of \$14.83 per square foot of living area falls within the range established by the best comparables in this record, which is between \$11.42 and \$19.48 per square foot of living area. 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 on this basis is not justified.

The taxpayer also asserts 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

This Board concludes that the best evidence of the subject's market value is appellant's four suggested sales comparables. Like the subject property, these comparables each have a multi-level, single-family residence of frame and masonry construction with a partial, finished basement and a two-car garage. These comparables are all located within two-fifths of a mile of the subject.

These comparables were sold between April 10, 2020, and November 4, 2020, for amounts ranging from \$182.37 to \$237.87 per square foot of living area, land included. The subject property's assessment reflects a market value of \$299,990, land included, or \$202.15 per square foot of living area, which is within the range established by the best sales comparables in the record and below the sales prices per square foot of living area of two of them. Accordingly, the Board determines that the appellant did not establish by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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:

May 19, 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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