FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mateusz Lichosyt
DOCKET NO.: 23-36490.001-R-1
PARCEL NO.: 28-17-208-001-0000

The parties of record before the Property Tax Appeal Board are Mateusz Lichosyt, 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:	$3,251
IMPR.:	$21,748
TOTAL:	$24,999

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 consists of a 7,225 square foot site improved with a 2-story dwelling of frame and masonry exterior construction containing 1,630 square feet of living area. The dwelling is 62 years old. Features of the property include a partial basement with finished area, 1 bathroom, central air conditioning and a 2-car garage. The property is in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both inequity regarding the subject's improvement assessment and overvaluation based on comparable sales as the bases of the appeal. In support of the assessment inequity argument the appellant submitted information on five equity comparables (comparables #1 through #5 in Section V of the appellant's appeal petition) composed of class 2-07 properties improved with 2-story dwellings of frame and masonry exterior construction that range in size from 1,630 to 1,976 square feet of living area and are 58 to 60 years old. Each comparable has a partial basement, 1½ bathrooms, central air conditioning, and either a 1-car, a 1.5-car or a 2-car garage. These comparables have the same assessment neighborhood code as the subject and are located within .34 of a mile from the subject property. The improvement assessments range from $20,145 to $24,098 or from $11.45 to $12.75 per square foot of living area. Based on these comparables the appellant requested the subject's improvement assessment be reduced to $18,657 resulting in a total assessed value for the subject of $21,908.

With respect to the overvaluation argument, the appellant identified five comparable sales, however, only four of the comparables were included on the Property Tax Appeal Board's prescribed form and were identified as comparables #6 through #9. Appellant's fifth comparable sale, located at 15200 Chaucer Drive in Oak Forest (PIN #28-17-208-026-0000), was not included on the Property Tax Appeal Board prescribed form as required by section 16-165 of the Property Tax Code and sections 1910.40(a) and 1910.80 of the rules of the Property Tax Appeal Board (See 35 ILCS 200/16-165 & 86 Ill.Admin.Code §1910.40(a) and §1910.80) but was included in the additional evidence submitted by the appellant's counsel. Standing Order No. 2 issued by the Property Tax Appeal Board provides in part that, if "an appeal is based entirely, or in part, on comparable sales, and the petitioner submits a grid that differs or electronically alters the prescribed grid on PTAB's form; then, in that case, the comparable sales will be given no weight." This directive is mandatory for staff of the Property Tax Appeal Board. In accordance with Standing Order No. 2 the appellant's fifth comparable sale is given no weight in determining the correct assessment of the subject property and will not be further discussed.

Appellant's comparable sales #6 through #9 in Section V of the appellant's appeal petition are composed of class 2-07 properties improved with 2-story dwellings of frame and masonry exterior construction that range in size from 1,480 to 1,760 square feet of living area and are 55 to 62 years old. Three comparables each have a partial basement, and Comparable #8 has a crawl space foundation. Each comparable has 1½ or 2½ bathrooms, central air conditioning, and either a 1-car, a 1.5-car or a 2-car garage. One comparable has a fireplace. These properties have sites ranging in size from 7,000 to 13,011 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located within .57 of a mile from the subject property. The sales occurred from May 2020 to May 2021 for prices ranging from $215,000 to $237,000 or from $122.16 to $158.11 per square foot of living area, land included. The appellant's counsel indicated in a brief filed with the appeal that based on adjustments to the comparable sales a fair market value was calculated for the subject property of $227,350 and requested an assessment of $22,735 based on overvaluation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $24,999. The subject property has an improvement assessment of $21,748 or $13.34 per square foot of living area. The subject's assessment reflects a market value of $249,990 or $153.37 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-07 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables composed of class 2-07 properties improved with 2-story dwellings of frame and masonry exterior construction that range in size from 1,112 to 1,619 square feet of living area. The homes are 59 or 61 years old. Each comparable has a partial basement, with finished area, 1½, 2 or 2½ bathrooms, and central air conditioning. One comparable has a fireplace, and two comparables have either a 1-car or a 1.5-car garage. These properties have sites ranging in size from 6,885 to 8,250 square feet of land area and have the same assessment neighborhood code as the subject property located within the subject's block or approximately .25 of a mile from the subject property. The comparables have improvement assessments ranging from $18,337 to $23,287 or from $14.19 to $16.49 per square foot of living area. The board of review disclosed comparable #3 sold in September 2021 for a sale price of $258,000 or $159.36 per square foot of living area, land included. Based

Conclusion of Law

The appellant contends, in part, assessment inequity as the basis of the appeal. When unequal treatment in the assessment process 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). 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 evidence in the record supports a reduction to the subject's improvement assessment based on assessment inequity.

The record contains nine equity comparables with the same classification code and assessment neighborhood code as the subject to support their respective positions. The Board gives less weight to the appellant's comparable #2 and the board of review's comparables #1, #2 and #4 which are less similar to the subject in dwelling size and/or lack a garage amenity, a feature of the subject.

The board finds the best evidence of assessment equity to be the parties' remaining comparables which overall are more similar to the subject in design, age, dwelling size, and location with varying degrees of similarity in other features. These five comparables have improvement assessments ranging from $20,145 to $23,287 or from $11.45 to $14.38 per square foot of living area. The subject's improvement assessment of $21,748 or $13.34 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, 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 based on assessment inequity is not justified.

Alternatively, the appellant contends, in part, 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 a further reduction to the subject's assessment on this basis is not warranted.

There are a total of five comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #8 and #9 which sold in 2020 less proximate in time to the January 1, 2024 assessment date at issue than the parties' remaining three comparables sales that sold in 2021.

The Board gives more weight to the appellant's comparable sales #6 and #7 along with the board of review's comparable sale #3 which sold more proximate in time to the assessment date at issue and are also relatively similar to the subject in design, age, dwelling size and most features. These three comparables sold from April to September 2021 for prices ranging from $215,000 to $258,000 or from $122.16 to $159.36 per square foot of living area, including land. The subject's assessment reflects a market value of $249,990 or $153.37 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

In conclusion, based on the evidence presented, the Board finds that no reduction in the subject's assessment is warranted.

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:

C E R T I F I C A T I O N

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 15, 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 <u>PETITION AND EVIDENCE</u> 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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