



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

APPELLANT: George King
DOCKET NO.: 23-36492.001-R-1
PARCEL NO.: 28-01-419-015-0000

The parties of record before the Property Tax Appeal Board are George King, 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: \$2,187
IMPR.: \$8,812
TOTAL: \$10,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property consists of a 1-story dwelling of frame exterior construction with 864 square feet of living area. The dwelling is 65 years old. Features of the home include a full basement. The property has a 6,250 square foot site and is located in Posen, Bremen Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of this argument the appellant submitted information on nine equity comparables and five comparable sales located in the subject's assessment neighborhood and within .81 of a mile of the subject. The comparables consist of 1-story class 2-02 dwellings of frame exterior construction ranging in size from 568 to 988 square feet of living area. The homes range in age from 60 to 68 years old. Three dwellings have central air conditioning, six comparables each have a full basement, and three comparables each have either a crawl-space or concrete slab foundation. Eight comparables each have a 1.5-car or 2-car garage. The parcels range in size from 4,008 to 6,850 square feet of land area. The comparables have improvement assessments ranging from \$7,812 to \$14,000 or from \$7.51 to \$16.20 per square foot of living area. Five comparables sold from July 2021 to June 2023 for prices ranging from \$48,500 to \$100,000 or from \$69.44 to \$115.74 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment

of \$7,299 and a reduced improvement assessment of \$5,111 or \$5.92 per square foot of living area. The requested total assessment reflects a market value of \$72,990 or \$84.48 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,999. The subject property has an improvement assessment of \$8,812 or \$10.20 per square foot of living area. The subject's total assessment reflects a market value of \$109,990 or \$127.30 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood and within .25 of a mile of the subject. The comparables consist of 1-story class 2-02 dwellings of frame exterior construction each containing 864 square feet of living area. The homes are each 66 years old. Each dwelling has a full basement, one comparable has central air conditioning, and three comparables each have a 1-car or 2-car garage. Each comparable has a 6,250 square foot parcel. The comparables have improvement assessments of \$8,812 or \$9,812 or \$10.20 or \$11.36 per square foot of living area. The sales occurred from December 2020 to December 2023 for prices ranging from \$60,000 to \$130,000 or from \$69.44 to \$150.46 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 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 13 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #5, and #9, which differ from the subject in dwelling size and/or foundation. The Board finds the parties' remaining comparables are similar to the subject in age, location, and dwelling size, noting downward adjustments to the comparables for central air conditioning and garages would be necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$7,812 to \$9,812 or from \$9.04 to \$11.36 per square foot of living area. The subject's improvement assessment of \$8,812 or \$10.20 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and 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 is not justified.

The appellant also 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 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1, #2, #3, and #5, as well as the board of review's comparable #3, which differ from the subject in dwelling size, foundation, and/or sold less proximate to the January 1, 2023 assessment date at issue.

The Board finds the parties' remaining comparables sold proximate to the assessment date at issue and are similar to the subject in age, location, and dwelling size, noting again that adjustments would be necessary to make them more equivalent to the subject. These best comparables sold from January 2022 to December 2023 for prices ranging from \$99,805 to \$130,000 or from \$81.02 to \$150.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$109,990 or \$127.30 per square foot of living area, including land, which is within the range established by the best comparable sales in this 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.

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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