



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

APPELLANT: John Stopka
DOCKET NO.: 23-53687.001-R-1
PARCEL NO.: 18-35-200-022-0000

The parties of record before the Property Tax Appeal Board are John Stopka, the appellant, by Dora Cornelio, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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: \$6,222
IMPR.: \$64,777
TOTAL: \$70,999

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 13,827 square foot site improved with a two-story multi-family building of masonry exterior construction that contains 9,415 square feet of building area. The building is approximately 51 years old. Features of the property include a full basement with finished area and six bathrooms. The property is in Justice, Lyons Township, Cook County. The subject is a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-11 properties improved with two-story multi-family buildings of masonry or frame and masonry exterior construction that range in size from 3,944 to 5,647 square feet of building area. The buildings are from 34 to 73 years old. Four comparables have

full basements with two having finished area and one comparable has a slab foundation. Three comparables have central air conditioning. The comparables have four or six bathrooms and two comparables have either a 2.5-car or 3-car garage. The comparables have different neighborhood codes than the subject and the appellant indicated the proximity of the comparables to the subject was “unknown.” The appellant provided copies of the Cook County Assessor’s Office property characteristics sheets for the comparables disclosing the properties are in the cities of Brookfield or McCook. These properties have improvement assessments ranging from \$19,286 to \$30,231 or from \$4.73 to \$5.60 per square foot of building area. The appellant requested the subject’s improvement assessment be reduced to \$50,370.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,999. The subject property has an improvement assessment of \$64,777 or \$6.88 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties improved with three-story multi-family buildings of masonry exterior construction that range in size from 6,120 to 7,011 square feet of building area. The buildings are 29 to 47 years old. Three comparables have partial unfinished basements and one comparable has a slab foundation. The comparables have six or ten bathrooms. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject property. The comparables have improvement assessments that range from \$51,578 to \$55,515 or from \$7.64 to \$8.43 per square foot of building area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

Conclusion of Law

The appellant contends 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 information on nine comparables with the same classification code as the subject property to support their respective positions. The Board finds that none of the comparables submitted by the parties are like the subject in building size as they are approximately 26% to 58% smaller than the subject building. Nevertheless, the Board gives more weight to the comparables provided by the board of review that are closer in size to the subject building than are the comparables provided by the appellant and are also more similar to the subject in location than are the appellant’s comparables. In addition to being from approximately 26% to 35% smaller than the subject building, the board of review comparables have either a partial unfinished basement or slab foundation, which are inferior to the subject’s full basement with finished area, requiring upward adjustments to make them more equivalent to the subject property for these differences. These board of review comparables have improvement assessments that range from \$51,578 to \$55,515 or from \$7.64 to \$8.43 per square foot of

building area. The subject's improvement assessment of \$64,777 or \$6.88 per square foot of building area falls above the range of the total improvement assessments but below the range on a per square foot of building area basis as established by the best comparables in this record. The subject's higher improvement assessment is appropriate given its larger building size relative to the board of review comparables. Less weight is given the appellant's comparables based on building size and the fact the comparables are in different cities with different neighborhood codes than the subject property. 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 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: June 16, 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

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