



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

APPELLANT: David Kman
DOCKET NO.: 23-53837.001-R-1
PARCEL NO.: 18-33-405-016-0000

The parties of record before the Property Tax Appeal Board are David Kman, the appellant, by John W. Zapala, attorney-at-law 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: \$8,625
IMPR.: \$18,062
TOTAL: \$26,687

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 15,000 square foot site improved with a one-story dwelling of frame construction containing 1,642 square feet of living area. The dwelling is approximately 69 years old. Features of the property include a slab foundation, 1½ bathrooms, and a 1-car garage. The property is in Willow Springs, Lyons Township, Cook County. The subject is classified as a class 2-03 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) composed of class 2-03 properties improved with one-story dwellings of frame or masonry exterior construction that range in size from 1,166 to 1,798 square feet of living area and are 47 to 72 years old. Two comparables have full basements, one comparable has a partial

basement, and two comparables have slab foundations. Each comparable has one bathroom. Three comparables have a 1-car, 2-car or 3-car garage. These comparables have the same neighborhood code as the subject and are located from .25 to .48 of a mile from the subject property. The improvement assessments range from \$10,863 to \$19,018 or from \$9.01 to \$11.65 per square foot of living area. Based on these comparables the appellant requested the subject's improvement assessment be reduced to \$14,803 resulting in a total assessed value for the subject of \$23,428.

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 111 North Pearl Street, Willow Springs (PIN 18-33-315-008-0000), 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 on a separate grid developed by the appellant's counsel. Standing Order 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 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 comparables #5 through #9 are composed of class 2-03 properties improved with one-story dwellings of masonry or frame exterior construction that range in size from 1,040 to 1,196 square feet of living area and are 45 to 65 years old. One comparable has a full basement and three comparables have crawl space foundations. The comparables have 1 or 1½ bathrooms. One comparable has central air conditioning. Three comparables have a 2-car or 2.5-car garage. These properties have sites ranging in size from 3,750 to 7,650 square feet of land area. The comparables have the same neighborhood code as the subject and are located from 801 feet to .4 of a mile from the subject property. The sales occurred from March 2020 to July 2023 for prices ranging from \$175,000 to \$220,000 or from \$147.31 to \$211.54 per square foot of living area, land included. The appellant's counsel indicated in his brief filed with the appeal that based on adjustments to the comparable sales they calculated a fair market value for the subject property of \$240,190 and requested an assessment of \$24,019 based on overvaluation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,000. The subject property has an improvement assessment of \$19,375 or \$11.80 per square foot of living area. The subject's assessment reflects a market value of \$280,000 or \$170.52 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-03 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables composed of class 2-03 properties improved with one-story dwellings of frame or masonry exterior construction that range in size from 1,170 to 1,793 square feet of living area. The homes are 68 to 97 years old. Three comparables have full basements, one with

a formal recreation room, and one comparable has a crawl space foundation. Each property has one or two bathrooms and a 2-car or 3-car garage. Three comparables have central air conditioning. These properties have sites ranging in size from 7,650 to 20,000 square feet of land area and have the same neighborhood code as the subject property. The comparables have improvement assessments ranging from \$17,500 to \$25,479 or from \$14.10 to \$18.40 per square foot of living area. These properties sold from January to September 2022 for prices ranging from \$287,000 to \$399,900 or from \$197.43 to \$258.33 per square foot of living area, land included.

The board of review asserted the building assessed value per square foot for the comparables are higher than the subject which supports the assessed value as equitable. Similarly, the board of review contends the sales price per square foot for the comparables support the subject's total assessed value.

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 neighborhood code as the subject to support their respective positions. None of the comparables are similar to the subject in all respects in that they differ from the subject in size or features and need to be adjusted to make them more equivalent to the subject for these differences. Appellant's comparable #3 and board of review comparables #1 and #2 are most similar to the subject in dwelling size containing from 1,548 to 1,798 square feet of living area. These comparables, however, have superior features relative to the subject property and would require downward adjustments. Appellant's comparable #3 has a full basement which is superior to the subject's slab foundation; one fireplace unlike the subject; and a larger garage than the subject, requiring downward adjustments to make the comparable more equivalent to the subject for these dissimilarities. Board of review comparables #1 and #2 each have an additional ½ bathroom than the subject; each has a full basement which is superior to the subject's slab foundation; central air conditioning unlike the subject property; and larger garages than the subject, which would require downward adjustments to make them more equivalent to the subject for these differences. Conversely, appellant's comparable #3 has ½ less bathroom than the subject necessitating an upward adjustment. These three comparables have improvement assessments ranging from \$19,018 to \$25,479 or from \$10.58 to \$14.21 per square foot of living area. The subject's improvement assessment of \$19,375 or \$11.80 per square foot of living area falls within the range established by the comparables most similar to the subject in size but is excessive when considering the adjustments to the comparables to make them more equivalent to the subject property. The Board gives less weight to the remaining equity comparables in this record due to

differences from the subject in dwelling size. Based on this record the Board finds the subject's improvement assessment should be reduced to \$11.00 per square foot of living area or \$18,062 to promote assessment equity.

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

The parties submitted information on eight sales with varying degrees of similarity to the subject in age, land area, dwelling size and features. The Board gives little weight to appellant's comparables #7 and #8 as the sales occurred in 2020, not as close in time to the assessment date at issue as the best sales in this record. The Board gives most weight to appellant's comparables #6 and #9 as well as the board of review comparables that sold in 2022 and 2023 for prices ranging from \$175,000 to \$399,900 or from \$147.31 to \$258.33 per square foot of living area, including land. After considering the adjustment to the subject's assessment based on assessment equity, the subject property has a total assessment of \$26,687 that reflects a market value of \$266,870 or \$162.53 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-03 property of 10%, which is within the range of the best comparable sales. Based on this record the Board finds a further reduction to the subject's assessment based on overvaluation is not 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: _____

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Kman, by attorney:
John W. Zapala
Law Offices of John Zapala, P.C.
111 W Jackson Blvd.
Suite 1700
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602