



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

APPELLANT: Vincent McAndrew  
DOCKET NO.: 23-53885.001-R-1  
PARCEL NO.: 24-03-204-007-0000

The parties of record before the Property Tax Appeal Board are Vincent McAndrew, 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:** \$3,762  
**IMPR.:** \$14,238  
**TOTAL:** \$18,000

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 1-story townhome of frame exterior construction with 1,548 square feet of living area. The home is approximately 70 years old. Features include a crawl space foundation and a 2-car garage. The property has a 6,270 square foot site and is located in Hometown, Worth Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the subject's assessment neighborhood.<sup>1</sup> Comparables #6 through #9 have sites that range in size from 4,800 to 5,500 square feet of land area. The four comparables are improved with 1-story or 2-story, class 2-10 townhomes of frame exterior construction ranging in size from 1,076 to 1,700 square feet of living area. The townhomes range in age from 69 to 73 years old. Each comparable has a crawl space foundation. Two comparables each have central air conditioning. Three comparables each have a 1.5-car or a 2-car garage. The four properties sold from April 2020 to August 2022 for prices ranging from \$87,000 to \$165,000 or from \$52.03 to \$147.77 per square foot of living area, land included.

As to the inequity argument, the appellant submitted information on nine equity comparables located within in the subject's neighborhood code and within 0.85 of a mile from the subject property. The comparables are improved with 1-story or 2-story, class 2-10 townhomes of frame exterior construction ranging in size from 1,076 to 1,700 square feet of living area. The townhomes range in age from 65 to 73 years old. Each comparable has a crawl space or slab foundation. Six comparables each have central air conditioning. Seven comparables each have from a 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$11,420 to \$17,120 or from \$7.91 to \$12.79 per square foot of living area.

Based on the foregoing evidence, the appellant requested a total reduced assessment to \$13,726 which reflects a market value of \$137,260 or \$88.67 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$9,964 or \$6.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,000. The subject's assessment reflects a market value of \$180,000 or \$116.28 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$14,238 or \$9.20 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties, each of which has equity data and one of which has sales data. The comparables are each located within the subject's assessment neighborhood and subarea. Comparable #1 has a lot size of 4,000 square feet of land area. These properties are improved with 1-story, class 2-10 dwellings of frame exterior construction ranging in size from 1,417 to 1,488 square feet of living area. The townhomes are each 70 years old. Each comparable has a crawl space foundation and from a 1-car to a 2-car garage. Two comparables each have central air conditioning. Comparable #1 sold in March 2021 for a price of \$201,000 or \$141.85 per square foot of living area, land included. The four comparable properties have improvement assessments ranging from \$16,962 to \$18,600 or from \$11.44 to \$12.50 per square foot of living area.

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<sup>1</sup> The appellant submitted nine comparable properties in the grid analysis, each of which has equity data; however, only sales data was provided for comparables #6 through #9.

### **Conclusion of Law**

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted five comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to varying degrees of similarity to the subject in design, dwelling size, central air conditioning, garage amenity, and other features. Nevertheless, the Board gives less weight to the appellant's comparables #6 and #9, as well as board of review comparable #1, which sold in 2020 and 2021, less proximate to the subject's January 1, 2023 assessment date under appeal than the other comparable sales in this record. These comparables also present differences when compared to the subject in design, central air conditioning, and/or garage amenity. The two best sales in this record are the appellant's comparables #7 and #8 which sold proximate to the subject's 2023 tax year lien date and are similar to the subject in location and age with varying degrees of similarity to the subject in dwelling size and other features. These two comparables have smaller lot sizes and are 24% and 30% smaller homes than the subject, respectively, suggesting upward adjustments for these differences would be appropriate to make them more equivalent to the subject. The two best comparables sold for prices of \$120,000 and \$159,000 or \$101.52 and \$147.77 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$180,000 or \$116.28 per square foot of living area, land included, which falls above the two best comparable sales in this record on an overall market value basis but is bracketed by them on a per square foot basis. The subject's higher estimated market value, based on its assessment, is logical considering its larger dwelling size when compared to the two best comparables. Based on this record and after consideration of adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is not justified.

The appellant also raised an assessment inequity argument as an alternative 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.

This record contains 13 suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, as well as board of review comparables #1 and #2, due to differences when compared to the subject in design, dwelling size, central air conditioning, and garage amenity.

The Board finds the best evidence of assessment equity to be the board of review comparables #3 and #4 which are overall more similar to the subject in lot size, location, design/class, age, dwelling size, and other features. These comparables have improvement assessments of \$16,962 and \$17,019 or \$11.44 and \$11.52 per square foot of living area. The subject's improvement assessment of \$14,238 or \$9.20 per square foot of living area falls below the two best comparables in this record. Based on the foregoing evidence and after considering appropriate adjustments to the two best equity comparables for differences when compared to 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 equity is not justified.

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: \_\_\_\_\_

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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