



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

APPELLANT: MARY LANDEK
DOCKET NO.: 23-54121.001-R-1
PARCEL NO.: 18-25-415-001-0000

The parties of record before the Property Tax Appeal Board are MARY LANDEK, the appellant(s), 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: \$4,529
IMPR.: \$14,470
TOTAL: \$18,999

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 one-story dwelling with 814 square feet of living area of frame construction. The dwelling is approximately sixty-nine years old. Features of the home include a partial basement, one bathroom and a two-car garage. The property is in Bridgeview, Lyons Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. Alternately, the appellant is contending that the appraisal should be reduced under an equity theory that they have supported with five comparable properties offered in support. In support of the appellants overvaluation contention the comparable sales referenced sold between July 2020 to April 2022. The comparable properties ranged in price between \$50,000 to \$155,000; in square feet of living area

between; 768 to 996; and in sale price per square foot between \$50.20 to \$191.83, including land. Based on this evidence the appellant is seeking a reduction in assessment to \$15,111.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,999. The subject's assessment reflects a market value of \$189,990 or \$17.78 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance of 10%

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparable sales occurred between June 2022 and January 2023. The comparable properties ranged in price between \$230,000 and \$312,000; in square feet of living space between 781 to 823; and in sale price per square foot between \$294.49 to \$382.35.

The appellant has additionally offered five comparable properties of varying similarity to support its equity argument. The comparable properties are each one-story of frame construction. They are all class 2 properties of similar age, size and features ranging in size from 800 to 996 square feet of living area; and in improvement assessment from \$11,212 to \$14,900 or \$13.76 to \$16.55

Conclusion of Law

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

The Board finds the best evidence of market value to be *board of review comparable sales two, three and four*. These comparables sold for prices ranging from \$16.37 to \$22.44 per square foot of living area, including land or \$233.40 per square foot of living area, which is within the range established by the best comparables in the record. The subject's assessment reflects a market value of \$189,990 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The appellant alternate theory under equity fails under similar reasoning. The board of review comparables are remarkably close in size, features and distance to the subject property. Based on this evidence the Board finds 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: _____

October 20, 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 9-215 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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APPELLANT

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