



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

APPELLANT: MARK JAMIL
DOCKET NO.: 23-56344.001-R-1
PARCEL NO.: 10-33-117-025-0000

The parties of record before the Property Tax Appeal Board (PTAB) are MARK JAMIL, 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, PTAB hereby finds *A Reduction* in the Cook County Board of Review assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$14,715
IMPR.: \$33,285
TOTAL: \$48,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) contesting 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 1,762 square feet, one-story masonry building on a 5,886 square feet lot in Chicago, Jefferson Township, Cook County. The 51-year-old residence contained 1.5 bathrooms, an attached two-car garage, and a partial basement. The owner-occupied subject also featured one fireplace and central air conditioning.

The petitioner directly appeals the 2023 subject assessment, arguing in the attached brief that the 2021 subject assessment should be applied to the 2022 and 2023 tax years by virtue of being in the same general assessment period. The appellant attested that, as of the assessment date, the subject improvement was “an owner-occupied residence; this tax year is in the same general assessment period; the subject property has not sold establishing a different fair cash value; and the Board’s prior year’s decision was not reversed or modified upon review.” As such, the appellant contends, the subject should be assessed at \$48,000 for 2023, citing 35 ILCS 200/16-185. The appellant supplemented the argument with data on comparable properties’ assessments and sale prices.

The board of review countered that the subject improvement assessment of \$38,285, or \$21.73 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$53,000 total subject assessment, the county board of review introduced into evidence four sales of Jefferson Township residences of unknown proximity to the subject. The involved properties had 64- to 94-year-old improvements of 1,415 to 1,604 in area that sold between March and December 2023 for \$540,000 to \$630,000, or \$359.52 to \$430.03 per square foot.

Conclusion of Law

The taxpayer directly appeals the 2023 subject assessment from the Property Tax Appeal Board’s (PTAB) decision reducing the 2021 assessment for the subject property to \$48,000, citing the following provision of the Property Tax Code:

If [PTAB] renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm’s length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which [PTAB]’s assessment is based, or unless the decision of [PTAB] is reversed or modified upon review.

35 ILCS 200/16-185. Applying the provisions of this section, PTAB finds that it issued a decision reducing the subject’s assessment for the 2021 tax year that has, to its knowledge, not been reversed or modified upon review. Moreover, PTAB observes that the subject property was an owner-occupied dwelling as of the assessment date, that 2021 and 2023 were in the same general assessment period, and that no evidence suggests the subject was sold at less than fair cash value subsequent to PTAB’s decision for the 2021 tax year. Because the county board of review submitted no evidence to contest these facts or the applicability of 35 ILCS 200/16-185 to the instant appeal, PTAB finds that a reduction in the subject’s 2023 assessment is justified to reflect the \$48,000 total assessment of the 2021 tax year, plus the application of an equalization factor, if any.

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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