



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

APPELLANT: JOHN LIGAS  
DOCKET NO.: 24-20739.001-R-1  
PARCEL NO.: 12-14-207-043-0000

The parties of record before the Property Tax Appeal Board are JOHN LIGAS, 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:** \$13,000  
**IMPR.:** \$34,000  
**TOTAL:** \$47,000

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 2024 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 two-story dwelling of frame and masonry exterior construction with 2,492 square feet of living area. The dwelling is approximately 59 years old. Features include a crawl-space foundation, 1 full and 2 half-baths, a fireplace and a two-car garage. The property has a 10,000 square foot site and is located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal. In support of the inequity argument, the appellant provided assessment data for six comparable properties in the Section V grid of the appeal petition. In support of the market value argument, the appellant submitted sales data for equity comparables #4, #5 and #6 only.

The six comparable properties are located in the same neighborhood code as the subject and from .32 of a mile to 1.47-miles from the subject. Comparables #4, #5 and #6 have parcels that contain either 3,431 or 3,750 square feet of land area. Each of the six comparables are improved with a class 2-78 two-story dwelling of masonry exterior construction. The homes range in age from 19 to 50 years old and range in size from 2,050 to 3,642 square feet of living area. Each comparable has a full or partial basement, 1 to 4 full bathrooms, 1 or 2 half-baths, and central air conditioning. Four homes each have a fireplace and five comparables have a 1.5-car, 2-car or 3-car garage. These six comparables have improvement assessments ranging from \$30,193 to \$47,792 or from \$12.17 to \$20.55 per square foot of living area. Comparables #4, #5 and #6 sold from September 2021 to June 2023 for prices ranging from \$470,000 to \$485,000 or from \$178.11 to \$236.59 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$30,272 or \$12.15 per square foot of living area and a total reduced assessment of \$43,272 which would reflect a market value of \$432,720 or \$173.64 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,000. The subject has an improvement assessment of \$34,000 or \$13.64 per square foot of living area. The subject's assessment reflects a market value of \$470,000 or \$188.60 per square foot of living area, including land, when applying the level of assessment for class 2 property 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 equity comparables, none of which include sales data. The comparables are located in the same neighborhood code as the subject and the same block or ¼ of a mile from the subject. The comparables consist of class 2-78 two-story dwelling of frame, masonry or frame and masonry exterior construction. The homes are 26 or 31 years old and range in size from 2,236 to 2,359 square feet of living area. Each home has a partial basement, 2½ bathrooms, central air conditioning, and a two-car garage. Comparables #2 and #3 each have one fireplace. The comparables have improvement assessments ranging from \$38,392 to \$47,604 or from \$17.17 to \$20.92 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

In part, the taxpayer contends assessment inequity as one of the bases 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 a total of ten suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3, #4, and #6 along with board of review comparables #2 and #3, which differ in dwelling size by greater than 10% when compared to the subject's dwelling size.

The Board finds the best equity comparables in this record consist of appellant's comparables #1 and #5 along with board of review comparables #1 and #4, which are similar to the subject in classification, design, dwelling size, and some features. Each of the best comparables necessitate adjustments for variations in age and superior basement foundations when compared to the subject's older age and crawl-space foundation. Adjustments to some of the best comparables are also necessary for differences in fireplace amenity/count and/or garage capacity. Each of the comparables necessitate downward adjustments for their superior air conditioning amenity when compared to the subject. The best comparables have improvement assessments ranging from \$30,193 to \$47,604 or from \$12.17 to \$20.92 per square foot of living area. The subject's improvement assessment of \$34,000 or \$13.64 per square foot of living area is within the range of the best comparables both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences from 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 is not justified on grounds of lack of assessment equity.

In part, 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 appellant submitted three suggested comparable sales to support their position before the Property Tax Appeal Board. The Board finds these comparables differ significantly in age when compared to the subject as the comparables are 19, 20 and 24 years old such that the subject is more than twice as old as any of these three comparables at age 59. Furthermore, the Board finds the appellant's comparables #4 and #6 are least similar to the subject in that both dwellings are substantially smaller in living area square footage, by 13% or more, when compared to the subject's dwelling size.

Despite the significant difference in age, the Board finds arguably the only evidence of market value to be appellant's comparable sale #5, as this property is more similar to the subject in location, classification, design, dwelling size, and some features than the other two sales presented by the appellant. Nevertheless, appellant's comparable #5 is grossly inferior to the subject in lot size suggesting substantial upward adjustments for this difference. This comparable is 19 years old and thus much newer than the subject, suggesting downward adjustments to make the comparable more similar in age to the subject. The subject dwelling is smaller than the dwelling size of appellant's comparable #5. In light of the principle of the economies of scale, the Board finds accepted real estate valuation theory holds that all factors being equal, as the size of the property increases, the per unit value decreases and in contrast, as the size of a property decreases, the per unit value increases. The appellant's comparable has a full basement, which is not a feature of the subject indicating a downward adjustment for this difference in foundation type. Appellant's comparable #5 sold in September 2021 for \$477,500 or \$178.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$470,000 or \$188.60 per square foot of living area, including land, which is similar in overall value to the only somewhat suitable comparable sale in the record although the subject is also somewhat higher on a per square foot of living area basis, which the Board finds to be logical given the principle of the economies of scale.

In conclusion after thoroughly examining the record evidence and after considering appropriate adjustments to the best comparable to make the best comparable sale more equivalent to the subject property, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence and a reduction in the subject's assessment is not justified on grounds of overvaluation.

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:

September 16, 2025



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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