



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

APPELLANT: Joseph Darguzas, Jr.  
DOCKET NO.: 24-57635.001-R-1  
PARCEL NO.: 32-05-311-019-0000

The parties of record before the Property Tax Appeal Board are Joseph Darguzas, Jr., the appellant; 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:** \$9,212  
**IMPR.:** \$0  
**TOTAL:** \$9,212

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 73,699 square foot vacant lot.<sup>1</sup> It is located in Homewood, Bloom Township, Cook County and is classified as a Class 2-41<sup>2</sup> property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property is inequitable. In support of this argument, the appellant provided a memorandum asserting that the parcel was overvalued with support provided from the GIS-Cook Viewer, a map for the subject's address from the FEMA Flood Map Service Center application depicting the parcel locating in Special Flood Hazard

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<sup>1</sup> The parties disagree as to the subject's size with the appellant reporting it to be 73,691 square feet and the board of review reporting it to be 73,699 square feet. For the purposes of this decision, the Board finds the size to be 73,699 square feet which was not refuted by the appellant in rebuttal.

<sup>2</sup> Cook County Real Property Assessment Classification Code 2-41 represents vacant land under common ownership with adjacent residence.

Area – Floodway, a Cook County disaster proclamation dated October 6, 2023, a Flood Factor Full Report for the subject’s address, and email correspondence between the appellant, Ingrid Cova, Assessment Analyst/Attorney, and Thomas Kelly, Property Tax Appeal Board.

Based on this evidence, the appellant asserted that the FEMA Flood Map shows most of the parcel was in the Flood Plain – Floodway, with about 80% of the land being “consistently, potentially usable.” The appellant indicated the Flood Factor report confirms the property at risk for flooding and has a Severe Flood Factor of 8/10 which further diminishes its market value. The appellant asserted that the unique nature of the parcel being landlocked on a horseshoe bend of the Butterfield Creek eliminates other properties as possible comparables. Finally, the appellant asserted that the emails between the appellant, the Cook County Board of Review, and the Illinois Property Tax Appeal Board, which highlighted a previous stipulation agreement on the parcel under Docket Number 20-41335 for \$6,190, were ignored by the assessor and the Cook County Board of Review and indicated the fair market value of the parcel was actually less than the stipulated amount for the 2020 appeal.

Based on the evidence provided, the appellant requested the parcel’s assessment be reduced to \$1,842.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,212 or \$0.125 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the same assessment neighborhood code as the subject property. Comparable #1 is classified as vacant land, class 2-41 while comparables #2, #3, and #4 represent parcels improved with either a class 2-03 or 2-04 dwelling. The comparables have sites that range in size from 75,010 to 87,250 square feet of land area and have land assessments ranging from \$10,313 to \$19,969 or from \$0.12 to \$0.26 per square foot of land area.

In rebuttal, the appellant reiterated that the parcel was landlocked without utilities and flooded lowering its fair market value. The appellant asserted that only board of review comparable #1 was a vacant lot, like the subject, and that the board of review’s other three comparables have been “developed or built upon.” The appellant further noted that the board of review reported a LUP (Land Use Price) value for its comparables and that LUP was not a fair market value applicable to the uniqueness of the subject property.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the appellant did not meet this burden of proof and a reduction in the subject’s assessment is not warranted.

As an initial matter, the Board finds that Property Tax Appeal Board Procedural Rule Sec. 1910.65(b) states:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of the subject property and it is recommended that not less than three comparable properties be submitted. Documentation must be submitted showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property.

The Board finds the appellant presented only evidentiary materials and arguments alleging inequitable assessment. The appellant failed to provide any comparable properties for the Board's consideration, as required by Property Tax Appeal Board rules. Comparable properties are required by the Board to conduct a meaningful analysis of the similarities and differences between the subject and these comparable properties to determine if the subject is equitably assessed. Factual assertions and other such related evidentiary documentation are insufficient to address an inequity argument. The appellant's failure to supply comparable properties severely constrains the Board's ability to conduct a meaningful analysis to address this inequity argument.

Moreover, while the appellant provided evidence to confirm that the subject property was located within a flood plain, the appellant did not provide evidence to support the application of the Severe Flood Factor of 8/10 from the Flood Factor Report to the subject's current assessment. The appellant reduced the current assessment of \$9,212 to \$1,842, which represents an 80% reduction from the original assessment. However, the appellant stated in the memorandum provided that the FEMA Flood Map shows "...only about 80% of my Land is consistently, potentially usable." Without an explanation as to how the Severe Flood Factor is/should be applied, if at all, the 80% requested reduction seems to be contradicted by the appellant's statement that the land is approximately 80% usable on a consistent basis.

The board of review submitted four comparable properties for the Board's consideration. The Board gives less weight to board of review comparables #2, #3, and #4 which represent improved parcels, unlike the subject.

The Board finds the best and only credible evidence of assessment equity in this record to be board of review comparable #1. This comparable is a vacant lot, like the subject, and is slightly larger in size than the subject. The best comparable has an assessment of \$10,313 or \$0.13 per square foot of land area. The subject has an assessment of \$9,212 or \$0.12 per square foot of land area which falls below the best comparable in this record. Based on the equity evidence in this record, the Board finds the appellant did not prove by clear and convincing evidence that the subject was inequitably assessed and 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:

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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