



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

APPELLANT: Janet Ettawageshik  
DOCKET NO.: 12-26603.001-R-1  
PARCEL NO.: 24-03-204-022-0000

The parties of record before the Property Tax Appeal Board are Janet Ettawageshik, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$ 1,600  
**IMPR:** \$ 10,547  
**TOTAL:** \$ 12,147

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 2012 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 and one-half-story dwelling of frame construction. The dwelling was constructed in 1951. Features of the home include a partial basement and a one and one-half car garage. The property has a 4,000 square foot site and is located in Worth Township, Cook County. The subject

is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity in the subject's land and improvement and overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted three comparable properties. The comparables have land assessments of \$0.40 per square foot of land. The comparables have improvement assessments that range from \$6.63 to \$6.73 per square foot of living area. In support of the overvaluation argument, the appellant submitted an appraisal that indicates the subject contains 1,204 square feet of living area and that the subject has a market value of \$150,000 as of October 20, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,346. The subject property has an improvement assessment of \$11,746 or \$9.76 per square foot of living area using the square footage of living area listed in the appellant's appraisal. The subject's land assessment is \$1,600 or \$0.40 per square foot of land. In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The board of review also submitted a statement that indicates the appellant's appraisal warrants an increase.

At hearing, the appellant presented her previously submitted comparables and stated that her land assessment was high in comparison to other properties. The board of review's representative stated the board of review submitted three comparables that support the subject's assessment. The board's representative also stated that he was not arguing for an increase in the subject's assessment based on the appellant's appraisal.

#### **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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the subject contains 1,204 square feet of living area. The Board notes the appellant's appraisal supports an increase; however, the Board also notes that the board of review's representative specifically stated at hearing that the board of review was not seeking an increase in the subject's assessment. Therefore, the Board finds that neither a reduction nor an increase in the subject's assessment based on the market value listed in the appellant's appraisal is warranted.

The taxpayer contends assessment inequity as the 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).

As to the subject's land, the Board finds the best evidence of assessment equity to be both parties' comparables. These comparables have land assessments of \$0.40 per square foot of land. The subject's land assessment of \$0.40 per square foot of land falls within the range established by the best comparables in this record.

As to the subject's improvement, the Board finds the best evidence of assessment equity to be both parties' comparables. These comparables have improvement assessments that range from \$6.63 to \$8.77 per square foot of living area. The subject's improvement assessment of \$9.76 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.

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Chairman



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Member



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Member



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Acting Member



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Member

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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: February 19, 2016



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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 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 the subsequent year 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.

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.