



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

APPELLANT: Jennifer Pasek  
DOCKET NO.: 16-22372.001-R-1  
PARCEL NO.: 10-13-102-019-0000

The parties of record before the Property Tax Appeal Board are Jennifer Pasek, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$6,500  
**IMPR.:** \$50,215  
**TOTAL:** \$56,715

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 2016 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 2-story dwelling of masonry exterior construction with 1,832 square feet of living area. The dwelling is approximately 63 years old. Features include a full finished basement, a fireplace<sup>1</sup> and a 1-car garage. The property has a 5,200 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-05 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 three comparable sales. One of the comparables is located within the same neighborhood assessment code as the subject property. The comparables consist of 2-story dwellings that range in age from 75 to 91 years old. The comparables have full basements, one

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<sup>1</sup> The appellant reported central air conditioning and no fireplace in the grid analysis. The property characteristics can be found on the appellant's attached Property Lookup Report: Assessment Data from CCAO Database.

of which has finished area, central air conditioning, a fireplace and 1-car or 1.5-car garages. The dwellings range in size from 1,508 to 2,326 square feet of living area and are situated on sites ranging in size from 5,368 to 8,916 square feet of land area. The comparables sold from June to December 2015 for prices ranging from \$410,000 to \$450,000 or from \$176.27 to \$298.41 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$41,422.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,715. The subject's assessment reflects a market value of \$567,150 or \$309.58 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of 2-story dwellings that range in age from 76 to 125 years old. The comparables have from 1-car to 2-car garages. Three of the comparables have full basements, one of which has finished area; two of the comparables have central air conditioning; three of the comparables have a fireplace. The dwellings range in size from 1,722 to 2,149 square feet of living area and are situated on sites ranging in size from 6,000 to 7,350 square feet of land area. The comparables sold from February to September 2015 for prices ranging from \$572,000 to \$745,000 or from \$296.65 to \$432.64 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's submission noting the evidence is based on "raw and unconfirmed" sales.

### **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 parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 due to their distant location or older age when compared to the subject property. Less weight was also given to board of review comparables #1, #3 and #4 due to their older age when compared to the subject property. The Board finds the appellant's comparable #2 and board of review comparable #2 are more similar when compared to the subject in location, age, dwelling size, design and features. These properties sold in February or December 2015 for prices of \$410,000 and \$572,000 or \$176.27 and \$315.15 per square foot of living area including land. The subject's assessment reflects a market value of \$567,150 or \$309.58 per square foot of living area, including land, which falls within the range of the best comparables established in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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.

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Chairman



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Member

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Member



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Member

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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: June 18, 2019



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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 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jennifer Pasek, by attorney:  
Joanne Elliott  
Elliott & Associates, P.C.  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602