



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

APPELLANT: Jessica Masella  
DOCKET NO.: 21-50056.001-R-1  
PARCEL NO.: 15-33-308-024-0000

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

Based on the facts and exhibits presented in this matter, 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:** \$6,224  
**IMPR.:** \$32,190  
**TOTAL:** \$38,414

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 2021 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, single-family dwelling of frame construction with 2,146 square feet of living area that completed construction in 2021. Features of the home include an unfinished full basement, central air conditioning, and a two-car garage. The property has a 6,916 square foot site and is located in LaGrange Park, Proviso 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 assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with varying degrees of similarities to the subject, a letter showing the characteristics of the subject property, exterior photographs of the subject property and suggested comparable properties, Cook County Assessor's Office printouts of comparable properties, and architectural blueprints of the subject property.

In a letter submitted with their evidence, the appellant asserted that the subject property burnt down in 2017 and had to be rebuilt with construction being completed in 2021. As such, the appellant then indicated that the board of review's descriptions of the subject property were incorrect and then supplied information regarding the building's square footage and features. The blueprints submitted indicated that the building had 2,146 square feet of living space.

Each suggested comparable submitted by the appellant was located within a 0.7-mile radius of the subject property, with three of those comparables being located within 0.2-miles of the subject property. The comparables ranged: in age from 0 to 7 years old, in size from 2,050 to 2,891 square feet, and in improvement assessments from \$14.83 to \$24.32 per square foot of living area. The appellant's equity chart indicates that the subject property has an improvement assessment of \$72,565 or \$33.81 per square foot of living area, when using 2,146 square feet of living area for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,789. The board of review's equity chart indicates that the subject property had 2,406 square feet of living space. The board of review also asserted that the subject property had an improvement assessment of \$72,565 or \$30.16 per square foot of living area, when using 2,550 square feet of living area for the subject property. In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables with varying degrees of similarity to the subject. Two comparables were located within a quarter of a mile of the subject property and one other comparable was located within a block of the subject property. The comparables ranged: in age from 4 to 42 years old, in size from 2,013 to 2,891 square feet, and in improvement assessments from \$23.50 to \$25.22 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

This matter proceeded to hearing on August 21, 2024, via the WebEx platform. Present at the hearing was Jessica Masella (Masella), pro se, and Danielle LaHee (LaHee), representative for the Cook County board of review. At the hearing, Masella and LaHee were sworn in as witnesses. Masella presented an opening statement. LaHee waived opening for the board of review. Masella then presented her case-in-chief. Masella testified that her comparable #1 was directly across the street from her property. Masella testified that her comparable #2 was one block over from the subject property. Masella then testified that all of her comparables had some superior features compared to the subject property. Masella testified that the square footage of 2,406 which is listed by the assessor's office and used by the board of review is incorrect. Masella highlighted the blueprint which says that the subject property has 2,146 square feet of living area. Masella testified that she lives in the home and that 2,146 square feet is the correct amount. Masella testified that the home was rebuilt in 2021, that it had two full bathrooms, one half-bathroom, that the basement is unfinished, that there is central air conditioning, one fireplace, and a two-car detached garage. LaHee waived cross-examination. LaHee then presented her case-in-chief consistent with the evidence submitted by the board of review. LaHee waived closing argument. Masella presented a brief closing argument relying on the evidence already presented.

The subject property's square footage of living area and most of the features of the home were in dispute between the parties. The Board finds that the appellant's description of the property is the correct one. Not only did the appellant testify that she lives at the subject property and is familiar with the features of the residence, but the appellant also submitted architectural blueprints which are consistent with the appellant's description of the subject property. As to square footage, the Board finds that the property has 2,146 square feet of living area and therefore has a \$33.81 improvement assessment per square feet.

### **Conclusion of Law**

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 proven 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 met this burden of proof, and that a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #1, #2, #3, and #4 and the board of review's comparables #1 and #3. These comparables had improvement assessments that ranged from \$14.83 to \$24.32 per square foot of living area. The subject's improvement assessment of \$33.81 per square foot of living area falls within the range established by the best comparables in this record. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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. 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 17, 2024



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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