



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

APPELLANT: Janusz Habel
DOCKET NO.: 22-20728.001-R-1
PARCEL NO.: 12-13-105-024-0000

The parties of record before the Property Tax Appeal Board are Janusz Habel, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$6,968
IMPR.: \$18,760
TOTAL: \$25,728

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 2022 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-story dwelling of masonry construction with 1,085 square feet of living area. The dwelling was approximately 65 years old. Features of the home include a full basement and a two-car garage. The property has a 5,360 square foot site and is located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity, overvaluation, and contention of law as the basis of the appeal. In support of the argument of assessment inequity the appellant submitted information on four class 2-03 equity comparable properties with varying degrees of similarities to the subject which are located within the same neighborhood code as the subject including two in the same subarea and two in the same neighborhood as the subject. The improvements ranged: in age from 63 to 75 years; in size from 1,080 to 1,094 square feet of living area; and in

improvement assessment from \$17.15 to \$18.62 per square foot of living area. Appellant disclosed that this is an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

In support of the argument on overvaluation the appellant submitted information on four comparable sales properties which sold from July 2021 to August 2022 for sales prices from \$220,000 to \$277,500 or from \$197.66 to \$256.94 per square foot of living area, land included in the sales prices. These properties were located in the same neighborhood code as the subject including two within a ¼-mile, one in the same subarea, and one in the same neighborhood. The improvements were from 62 to 66 years old and had from 1,080 to 1,157 square feet of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

As to the contention of law argument, the appellant reiterated their assertion that their suggested equity comparable and comparable sales properties were the best evidence in the record. The appellant noted the Illinois Property Tax Code and the Illinois Constitution requiring uniformity in property taxation and valuation at fair cash value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,771. The subject property has an improvement assessment of \$24,803 or \$22.86 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three class 2-03 equity comparable properties with varying degrees of similarities to the subject which are located within the same neighborhood code as the subject but for which the board of review did not provide proximity to the subject. The improvements ranged: in age from 68 to 71 years; in size from 1,012 to 1,379 square feet of living area; and in improvement assessment from \$14.85 to \$16.90 per square foot of living area.

In support of its contention of proper assessment based on market value the board of review offered the same three properties listed above as comparable sales properties. These properties sold from June 2019 to April 2022 for sales prices from \$335,100 to \$455,000 or from \$322.21 to \$390.81 per square foot of living area. Based on this evidence the board or review requested confirmation of the subject's assessment.

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

The parties submitted seven equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 and board of review's comparable #1. These comparables

were similar to the subject in design, construction, age, size, and number of bathrooms. These comparables had improvement assessments that ranged from \$16.90 to \$17.82 per square foot of living area. The subject's improvement assessment of \$22.86 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 did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified. After this reduction, the Board finds the subject is equitably assessed.

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 15, 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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