



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

APPELLANT: Laurie J Parquet  
DOCKET NO.: 23-21127.001-R-1  
PARCEL NO.: 25-31-215-001-0000

The parties of record before the Property Tax Appeal Board are Laurie J Parquet, 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 **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:** \$1,875  
**IMPR.:** \$11,125  
**TOTAL:** \$13,000

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 2023 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 3,125 square foot parcel of land improved with an approximately 83-year-old, two-story, masonry, single-family dwelling containing 1,449 square feet of building area. Features of the dwelling include a full basement, air conditioning, and a one and one-half car garage. The property is located in Blue Island, Calumet Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in both the land and the improvement as the basis of the appeal. In support of this argument, the appellant submitted data on three suggested comparables. These comparables are described as two-story, masonry, single-family dwellings located in Calumet Park. Features of the dwellings include a full basement and a two-car garage for two properties. They are 75 years old, contain 966 square feet of building area, and have improvement

assessment from \$7.01 to \$8.13 per square foot of building area. They have land sizes of 5,250 or 5,375 square feet with land assessments of \$.60 per square foot of land.

The appellant also submitted a letter argued that the subject is a two-bedroom home and there are no comparable properties located near her home. She stated she lives across the street from a boarded-up school that is not kept up. She argues that the location and school make her home unsellable and reduce its market value. Handwritten at the bottom of the letter is a statement from the appellant that the county has incorrectly listed the subject's size and opined that the subject contains either 966 or 1,168 square feet of building area. The appellant included black and white photographs of the subject, the boarded-up school across the street, and an additional vacant lot located down the block.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$13,000 with an improvement assessment of \$11,125 or \$7.68 per square foot of building area and a land assessment of \$1,875 or \$.60 per square foot of land.

In support of the current assessment, the board of review submitted data on four suggested comparables. These comparables are described as two-story, masonry or frame or frame and masonry, single-family dwellings with three properties located within one quarter mile of the subject. Features include a partial or full basement for three properties, air conditioning for one property, a fireplace for one property, and for all properties, a one and one-half or two-car garage. They range: in age from 76 to 98 years; in size from 1,434 to 1,808 square feet of building area; and in improvement assessment from \$8.11 to \$12.70 per square foot of building area. They range in land size from 3,125 to 7,560 square feet and have land assessments of \$.60 per square foot of land.

In rebuttal, the appellant submitted comments asserting that the board of review's comparables are not similar to her property as the subject is only a two-bedroom house in average or below average condition. The appellant included a hand drawn diagram of the subject improvement showing two bedrooms along with color photographs of the interior.

### **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).

As to the subject's size, the Board finds that a review of the subject's photographs submitted by both the appellant and the board of review show a property that is clearly not 1,449 square feet of building area. However, the appellant failed to submit any evidence to show the correct size of the subject. The Board looks to all the comparables in determining the subject's assessment. These comparables have land sizes ranging from 3,125 to 7,560 square feet with land

assessments of \$.60 per square foot of land. In comparison, the subject has a land assessment of \$.60 per square foot which is the same as the comparables. The comparables have improvement assessments ranging of \$7.01 to \$12.70 per square foot of building area. In comparison the subject's improvement assessment of \$7.68 per square foot of building area is within the range of all the comparables in this record. Moreover, it's also within also within the range of the comparables submitted by the appellant that have the lower improvement square footage for comparison. After making adjustments to the comparables for pertinent factors the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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: \_\_\_\_\_

April 15, 2025



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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