



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

APPELLANT: Angelica Habas  
DOCKET NO.: 23-22211.001-R-1  
PARCEL NO.: 27-24-318-002-0000

The parties of record before the Property Tax Appeal Board are Angelica Habas, 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:** \$ 4,788  
**IMPR.:** \$ 20,840  
**TOTAL:** \$ 25,628

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2023. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject consists of a split-level single-family dwelling of frame and masonry construction with 1,042 square feet of living area. Features of the home include a partial basement with a formal recreation room, central air conditioning, and a garage. The property's site is 7,980 square feet, and it is located in Orland Township, Cook County. The subject is classified as a class 2-34 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. The appellant asserts that the subject is 47 years old and has a two-car garage. In support of these assertions, the appellant submitted portions of an appraisal stating as such, including a drawing of the garage with measurements. In Section II of the appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$23,000.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject is \$28,483. The subject property has an improvement assessment of \$23,695, or \$22.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, and two sale comparables. The board of review’s evidence also states that the subject was purchased in November 2022 for \$350,000. The board of review’s evidence states that the subject is two years old and has a two and one-half-car garage. No evidence was submitted in support of this assertion; however, the “Notes on Appeal” state “Property description must be changed with CCAO, including discrepancy of age and garage size. BOR has no authority to make those changes.”

In rebuttal, the appellant argued that the board of review’s equity comparables were not similar to the subject for various reasons.

### **Conclusion of Law**

The appellant argues that the Cook County Assessor’s records regarding the subject property’s age and garage size are incorrect. When asserting such an argument, the burden of proof is a preponderance of the evidence. 5 ILCS 100/10-15. The Board finds the appellant did meet this burden of proof and a reduction in the subject’s assessment is warranted.

The appellant submitted evidence of the subject’s age and garage size, while the board of review did not submit any evidence regarding these two characteristics. While the board of review is correct that the Assessor needs to change the subject property’s record for such property characteristics to be officially changed, the Board (like the board of review) is not required to accept the Assessor’s records as correct. 35 ILCS 200/16-180 (“All appeals shall be considered **de novo** and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county.”) (emphasis added). This is especially true when the evidence shows that the Assessor’s records are, in fact, incorrect. In such a situation, and when determining the subject’s correct assessment, the Board may use the subject’s description that is supported by the record, even if that description is not the same as the description contained in the Assessor’s records. That is the case here. As such, for purposes of the instant appeal, the Board finds that the subject is 47 years old and has a 2-car garage.

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 did meet 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 all of the appellant’s equity comparables. These equity comparables had improvement assessments ranging from \$15.10 to

\$21.83 per square foot of living area. The subject's improvement assessment of \$22.74 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 has proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment is warranted.

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: \_\_\_\_\_

February 18, 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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