



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

APPELLANT: Nancy Esaw  
DOCKET NO.: 09-27943.001-R-1  
PARCEL NO.: 24-01-409-007-0000

The parties of record before the Property Tax Appeal Board are Nancy Esaw, the appellant, by attorney Julie Realmuto of McCarthy Duffy in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 2,322  
**IMPR:** \$ 16,368  
**TOTAL:** \$ 18,690

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction. The dwelling is approximately 54 years old and contains 1,175 square feet of living area. Features of the home include a full finished basement, central air conditioning, and a two-car garage. The subject property is located in Evergreen Park, Worth Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant presented descriptions and assessment information on three suggested comparable properties consisting of one or one and one-half story dwellings of frame or masonry construction.<sup>1</sup> The appellant did not provide the assigned neighborhood codes for the comparable properties;

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<sup>1</sup> On the grid analysis, the appellant listed an additional suggested comparable property. This property was listed as comparable #1, but the appellant only provided the parcel index number and street address for this suggested comparable. Since no detailed information was provided for this property, this comparable was not considered in the analysis.

however, the appellant did provide a map which indicated that the comparable properties were located in the same general area as the subject property. The comparable dwellings are from 51 to 120 years old and contain from 1,056 to 1,244 square feet of living area. One of the comparable properties has an unfinished basement, and another has central air conditioning. The appellant did not provide any information concerning garages. The comparables have improvement assessments ranging from \$10,322 to \$14,292 or from \$9.77 to \$11.49 per square foot of living area. The subject's improvement assessment is \$16,368 or \$13.93 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$12,067 or \$10.27 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$18,690 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and two of the comparable properties are located one-quarter mile from the subject property. The dwellings are from 51 to 56 years old and contain from 1,161 to 1,269 square feet of living area. Two comparables have full unfinished basements, and two have finished basements, either full or partial. Each comparable has a garage. These properties have improvement assessments ranging from \$18,171 to \$19,498 or from \$14.32 to \$16.79 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of seven suggested comparables. The appellant's comparables #2 and #4 differed from the subject in exterior construction and foundation. In addition, comparable #2 was much older than the subject, and comparable #4 differed in design. As a result, these two comparables received reduced weight in the Board's analysis. The Board finds the appellant's comparable #3 and the comparables submitted by the board of review were very similar to the subject in age, design, exterior construction, and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$11,655 to \$19,498 or from \$10.27 to \$16.79 per square foot of living area. The subject's improvement assessment of \$16,368 or \$13.93 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

*Ronald R. Cuit*

Chairman

*K. L. Fen*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J.R.*

Member

DISSENTING:

C E R T I F I C A T I O N

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 21, 2014

*Allen Castrovillari*

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 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 the subsequent year 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.

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.