



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

APPELLANT: Dominic Giannini  
DOCKET NO.: 12-31153.001-C-1  
PARCEL NO.: 12-24-305-001-0000

The parties of record before the Property Tax Appeal Board are Dominic Giannini, the appellant(s), by attorney Anthony M. Farace, of Amari & Locallo 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:** \$ 16,836  
**IMPR.:** \$ 47,649  
**TOTAL:** \$ 64,485

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 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of two improvements. Improvement #1 is a one-story building of masonry construction with 1,881 square feet of living area. Improvement #1 is 56 years old. Improvement #2 is a one and one-half-story dwelling of frame construction with 1,366 square feet of living area. Improvement #2 is 60 years old. Features of Improvement #2 include a partial unfinished basement. The property has a 4,276 square foot site, and is located in Chicago, Jefferson Township, Cook County. Improvement #1 is classified as class 5-17 property under the Cook County Real Property Assessment Classification Ordinance (the "Classification Ordinance"). Improvement #2 is classified as class 2-03 property under the Classification Ordinance. The land is classified as a class 5-00 property under the Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables. These equity comparables are all class 2-12 mixed-use properties under the Classification Ordinance, and each consists of a single building. Ostensibly, these comparables were submitted in support of reducing the assessment on both improvements upon the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,485. The subject as a whole has an improvement assessment of \$47,649, or \$14.67 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on six sale comparables from the CoStar Comps service.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board does not find that any of the evidence submitted by the parties supports a reduction in the subject's assessment. The comparables submitted by the appellant consisted of equity comparables of mixed-use properties. The Board is not persuaded that a mixed-use building is similar to the subject. The subject, as detailed above, is not mixed-use, but consists of two separate buildings: one commercial building and one residential building. As such, the comparables submitted by the appellant are not similar to the subject's improvements (collectively or individually), and were given no weight in the Board's analysis. The board of review's evidence was raw sales data, and was given no weight in the Board's analysis. Based on this record, 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 assessment 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.



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Chairman



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Member

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Member



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Member

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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: May 20, 2016



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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.