



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

APPELLANT: Joseph Curcio  
DOCKET NO.: 12-33899.001-R-1  
PARCEL NO.: 17-03-103-011-0000

The parties of record before the Property Tax Appeal Board are Joseph Curcio, the appellant, by attorney John P. Brady, of Thomas M. Tully & Associates in Chicago; 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:** \$96,000  
**IMPR.:** \$235,870  
**TOTAL:** \$331,870

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of two improvements situated on one parcel. Dwelling #1 is a two-story improvement of masonry exterior construction. Dwelling #1 is approximately 118 years old and has 6,248 square feet of living area. Features of the home include a full finished basement, central air conditioning and two fireplaces. Dwelling #2 is a two-story improvement of masonry exterior construction. Dwelling #2 is approximately 118 years old and has 988 square feet of living area. Features of the home include a concrete slab foundation and central air conditioning.<sup>1</sup> The subjects' property has an 8,000 square foot site and is located in Chicago, North Chicago Township, Cook County. The subjects are classified as class 2-09 and 2-05 properties under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> It appears the appellant failed to submit information regarding dwelling #2. Assessment information on dwelling #2 was found on the board of review's property record card.

The appellant contends assessment inequity as the basis of the appeal.<sup>2</sup> In support of this argument the appellant submitted information on seven equity comparables for dwelling #1. The appellant did not present any information regarding dwelling #2. The seven equity comparables have the same neighborhood assessment code as the subject property. Photographs show the comparables are improved with two-story and three story dwellings of masonry exterior construction that range from 95 to 127 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 6,068 to 8,794 square feet of living area and have improvement assessments ranging from \$186,300 to \$319,145 or from \$28.80 to \$37.46<sup>3</sup> per square foot of living area. In the appellant's analysis the entire improvement assessment was attributed to dwelling #1. Based on this evidence, the appellant requested the total assessment be reduced to \$280,099.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$331,870. Dwelling #1 has an improvement assessment of \$202,567 or \$32.42 per square foot of living area. Dwelling #2 has an improvement assessment of \$33,303 or \$33.71 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 for dwelling #1 and four equity comparables for dwelling #2. The board of review also included grid analysis of eight sales comparables which will not be further addressed on this record as the Board finds sales data is not responsive to the appellant's equity argument. The equity comparables for dwelling #1 had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 5,978 to 6,387 square feet of living area and have improvement assessments ranging from \$243,314 to \$269,642 or from \$38.56 to \$42.22 per square foot of living area.

### **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 parties submitted information on a total of 11 suggested equity comparables for dwelling #1 for the Board's consideration. The Board finds the appellant's comparables and the board of review's comparables are similar when compared to the subject in location, age, dwelling size, exterior construction and features. These comparables had improvement assessments that ranged from of \$28.80 to \$44.22 per square foot of living area. The subject's improvement assessment

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<sup>2</sup> The appellant submitted the PTAB1A marking comparable sales as the basis of the appeal. The appellant failed to submit sales information on the assessment grid analysis but provided assessment information.

<sup>3</sup> The appellant's attorney converted the improvement assessments of the comparables to reflect their estimated market values ranging from \$294.22 to \$374.55 per square foot of living area.

of \$32.42 per square foot of living area falls within the range established by the comparables in this record.

The Board also finds the appellant failed to present any evidence to dispute the assessment for dwelling #2. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were 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.



Chairman



Member



Member



Acting 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: October 21, 2016



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.