



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

APPELLANT: Alessandro Pavan  
DOCKET NO.: 15-22175.001-R-1  
PARCEL NO.: 14-28-120-005-0000

The parties of record before the Property Tax Appeal Board are Alessandro Pavan, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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 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:** \$17,136  
**IMPR.:** \$61,515  
**TOTAL:** \$78,651

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The subject property consists of a two-story dwelling of masonry exterior construction with 2,529 square feet of living area. The dwelling is approximately 124 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 2,197 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on five equity comparables, two of which are located within the same neighborhood code as the subject property.<sup>1</sup> The comparables were improved with two-story dwellings of masonry exterior construction that ranged in size from 2,218 to 2,587 square feet of living area. The dwellings are from 86 to 130 years old. The comparables have full basements, two of which have finished areas. Three comparables have central air conditioning and a two-car garage. The comparables had improvement assessments that ranged from \$48,951 to \$60,614 or from \$20.98

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<sup>1</sup> In the appellant's Comparable Sales/Assessment Grid Analysis the same property, identified as PIN 14-19-402-012-000, was presented for both comparables #2 and #3, and a different property, identified as PIN 14-19-124-030-0000, was presented for comparable #2 in the appellant's "Basis of Brief" property detailed listing. The PIN 14-19-124-030-0000 as reported in the "Basis of Brief" evidence for comparable #2 was included in the appellant's appeal with an improvement assessment of \$54,275 or \$20.98 per square foot of living area and a total assessment of \$67,086.

to \$24.32 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$55,518 or \$21.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,638. The subject property has an improvement assessment of \$76,502 or \$30.25 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables, one of which was also submitted by the appellant. The comparables were improved with two-story dwellings of masonry exterior construction that range in size from 2,167 to 2,440 square feet of living area. The dwellings are 127 or 130 years old and have full basements, one of which has a finished area. One comparable has central air conditioning, a fireplace and a one-car garage. The comparables had improvement assessments that ranged from \$46,523 to \$59,336 or from \$24.02 to \$24.32 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their newer ages when compared to the subject's age. The Board also gave less weight to both parties comparable #3 due to their smaller dwelling sizes when compared to the subject's larger dwelling size.

The Board finds the best evidence of assessment equity to be both parties' common comparable located at 610 W Oakdale Ave., the appellant's comparable #4, as well as the board of review comparable #1. Although these comparables are most similar to the subject in location, design, exterior construction, age, dwelling size and some features, they are all slightly inferior to the subject with their older ages, smaller dwelling sizes and/or lack of central air conditioning or garages. These comparables had improvement assessments ranging from \$46,523 to \$60,614 or from \$23.86 to \$24.32 per square foot of living area. The subject's improvement assessment of \$76,502 or \$30.25 per square foot of living area is above the range of the best comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment warrants a reduction. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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 17, 2018



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

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