



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

APPELLANT: Calogero Settecase  
DOCKET NO.: 15-31938.001-R-1 through 15-31938.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Calogero Settecase, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-31938.001-R-1	12-15-326-019-0000	2,573	51,476	\$54,049
15-31938.002-R-1	12-15-326-020-0000	2,998	5,265	\$8,263

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 2015 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 a two-story multi-family apartment building of masonry exterior construction with 9,856 square feet of living area. The building is situated on two parcels and is approximately 43 years old. Features include a full basement finished as an apartment. Parcel #12-15-326-019-0000 has a 5,146-square foot site and parcel #12-15-326-020-0000 has a 5,997-square foot site<sup>1</sup>. The property is located in Schiller Park, Leyden Township<sup>2</sup>, Cook County. The subject is classified as a class 2-11 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 three equity comparables located within the

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<sup>1</sup> The appellant's grid analysis reports that the property has a 5,146-square foot site.

<sup>2</sup> It appears the appellant used the incorrect township on page one of the Residential Appeal form.

same neighborhood assessment code as the subject property. The comparables are improved with two-story multi-family apartment buildings that range in age from 41 to 48 years old. The comparables had features with varying degrees of similarity when compared to the subject. The buildings range in size from 4,422 to 4,950 square feet of living area and have improvement assessments ranging from \$25,225 to \$26,897 or from \$5.43 to \$5.70 per square foot of living area. The appellant requested the total assessment be reduced to \$52,917.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for parcel #12-15-326-019-0000 of \$64,930. The property<sup>3</sup> has an improvement assessment of \$62,357 or \$12.65 per square foot of living area. The board of review also disclosed the total assessment for parcel #12-15-326-020-0000 of \$9,926. The property has an improvement assessment of \$6,928 or \$1.41 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 located within the same neighborhood code of the subject property. The comparables are improved with two-story multi-family buildings that are 43 and 44 years old. The comparables had features with varying degrees of similarity when compared to the subject. The buildings each contain 4,928 square feet of living area and have improvement assessments ranging from \$34,595 to \$34,737 or \$7.02 and \$7.05 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 information on a total of seven suggested equity comparables for the Board's consideration. The Board finds the appellant's comparables are similar when compared to the subject in location, age, dwelling design, exterior construction and other features. These comparables had improvement assessments ranging from \$5.43 to \$5.70 per square foot of living area. The subject's total improvement assessment of \$14.06 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 did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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<sup>3</sup> It appears the board of review used a property located at 10029 Ivanhoe Ave, Schiller Park as the subject. The subject property is located at 9420 Jill Lane, Schiller Park.

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

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: June 19, 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

AGENCY

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