



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

APPELLANT: James Petrozzini  
DOCKET NO.: 15-34716.001-R-1  
PARCEL NO.: 14-31-317-025-0000

The parties of record before the Property Tax Appeal Board are James Petrozzini, the appellant, by attorney Scott L. David, of Much Shelist 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:** \$9,600  
**IMPR.:** \$44,777  
**TOTAL:** \$54,377

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 dwelling of masonry construction. The dwelling is approximately 120 years old and has 2,200 square feet of living area. Features of the dwelling include three apartment units and a full basement finished with an apartment. The property has a 2,400 square-foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

When the appellant's attorney completed Section 2d of the appeal form, counsel indicated the appeal was being based on a recent appraisal. However, the appellant did not submit an appraisal, and the evidence that was submitted indicates the appeal is based on assessment inequity. In support of the equity argument, the appellant submitted information on four equity comparables with the same assigned neighborhood and classification codes as the subject. The comparable properties are improved with two-story, multi-family dwellings of frame or masonry

construction.<sup>1</sup> The dwellings are from 120 to 127 years old and contain from 2,046 to 2,464 square feet of living area. The comparables have two or three apartment units; three comparables have unfinished basements, either full or partial; and three comparables have garages, either one-car or two-car. The comparables have improvement assessments ranging from \$27,900 to \$43,268 or from \$12.77 to \$17.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$30,400 or \$13.82 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 \$54,377. The subject property has an improvement assessment of \$44,777 or \$20.17 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. The properties have the same classification and neighborhood codes as the subject and are located a quarter-mile from the subject. The properties are improved with two-story, multi-family dwellings of masonry construction. The dwellings are from 120 to 137 years old and contain from 2,000 to 2,178 square feet of living area. The board of review did not provide the number of apartment units per dwelling. Each comparable has two full bathrooms and a full unfinished basement. One comparable has central air conditioning, and two comparables have two-car garages. The comparables have improvement assessments ranging from \$43,712 to \$48,313 or from \$20.91 to \$22.76 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 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 eight suggested equity comparables. The Board finds all of the comparables submitted had the same assigned neighborhood and classification codes as the subject and they were all similar to the subject in location, age and living area. The comparables had improvement assessments that ranged from \$12.77 to \$22.76 per square foot of living area. The subject's improvement assessment of \$20.17 per square foot of living area falls within the range established by the comparables in the record. Based on this record, the Board finds the appellant was not able to 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.

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<sup>1</sup> Photographic evidence submitted by the appellant indicates that comparable #3 is either a three-story building with a concrete slab foundation or a two-story building with a basement apartment.

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: August 21, 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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