



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

APPELLANT: Rudolph Luciani  
DOCKET NO.: 15-36644.001-R-1  
PARCEL NO.: 14-33-104-041-0000

The parties of record before the Property Tax Appeal Board are Rudolph Luciani, the appellant, by attorney David Lavin of Schiller Strauss & Lavin PC 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:** \$23,688  
**IMPR.:** \$67,917  
**TOTAL:** \$91,605

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 two buildings situated on one parcel. Dwelling #1 is a two-story, multi-family dwelling of frame construction. Dwelling #1 is 132 years old and has 1,881 square feet of living area. Features include three apartments and a full basement finished for an apartment. Dwelling #2 is a two-story dwelling of frame construction. Dwelling #2 is 132 years old and has 836 square feet of living area. Features include one bathroom and a full unfinished basement. The property has a 2,632-square foot site and is located in Chicago, North Chicago Township, Cook County. Dwelling #1 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. The appellant's submission included only an analysis of dwelling #1 using four comparables improved with two-story, multi-family dwellings ranging in size from 1,972 to 2,272 square feet of living area. The

dwellings ranged in age from 122 to 143 years old. The comparables have improvement assessments ranging from \$42,990 to \$47,882 or from \$20.70 to \$21.80 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$40,065.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,605. The subject's two dwellings have a combined improvement assessment of \$67,917 or \$25.00 per square foot of combined living area.

For dwelling #1, the board of review submitted information on three equity properties that have the same assigned neighborhood and classification codes as the subject. The comparables are improved with two or three-story, multi-family dwellings of masonry construction. The dwellings are from 19 to 128 years old. The dwellings range in size from 3,343 to 4,002 square feet of living area and their improvement assessments range from \$80,388 to \$96,540 or from \$22.63 to \$24.12 per square foot of living area.

For dwelling #2, the board of review submitted information on three equity properties that have the same assigned neighborhood code as the subject. The three comparables have a classification code of 2-05. The comparables are improved with two-story dwellings of masonry or frame and masonry construction. The dwellings are from 127 to 132 years old. The comparable dwellings range in size from 1,222 to 1,502 square feet of living area and their improvement assessments range from \$46,729 to \$51,667 or from \$34.17 to \$38.24 per square foot of living area.

In rebuttal, the appellant's attorney submitted a brief, in which counsel asserted that the board of review comparables had significantly more living area than the subject. Counsel also stated that "using just the improvement assessment for the main building, an AV/SQ.FT. is \$25.04 which is stil [sic] below the comparables used by the Petitioner. This would result in a revised assessment of 89,983 (see revised comparable grid)." However, a revised comparable grid was not part of the appellant's submission.

### **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 finds the parties submitted information on ten comparable properties. The subject property is improved with two dwellings with a combined living area of 2,717 square feet of living area. Neither party analyzed the dwellings separately using the improvement assessment specific to each dwelling and providing comparables that were truly similar to each of the subject dwellings. Without a specific break-out of the improvement assessment for each dwelling, the

Property Tax Appeal Board cannot perform a meaningful analysis. The best that can be asserted is that the subject's two dwellings have a combined improvement assessment of \$67,917 or \$25.00 per square foot of combined living area. The comparables in this record have improvement assessments ranging from \$20.70 to \$38.24 per square foot of living area. The subject's combined improvement assessment is within this range. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that a reduction in the assessment based on assessment inequity 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: 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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