



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

APPELLANT: Ralph Maffucci  
DOCKET NO.: 16-22911.001-R-1  
PARCEL NO.: 14-18-307-014-0000

The parties of record before the Property Tax Appeal Board are Ralph Maffucci, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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:** \$16,111  
**IMPR.:** \$31,543  
**TOTAL:** \$47,654

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 2016 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 2-story, multi-family dwelling of masonry construction. The dwelling is 107 years old and has 2,406 square feet of living area. Features of the dwelling include two apartment units, a full unfinished basement, central air conditioning and a 2-car garage. The property has a 3,836 square-foot site and is located in Chicago, Lake View Township, 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. The subject's land assessment is not being contested in this appeal. In support of the inequity argument, the appellant submitted a grid analysis with information on four equity comparables and a spreadsheet with limited information on three additional equity comparables. On the grid analysis, four comparables are described as one 1½-story or three 2-story dwellings of frame or

masonry construction that range in age from 102 to 127 years old. Three comparables had no detailed description provided other than classification and neighborhood codes, size, and improvement assessment. The seven comparables are multi-family dwellings that range in size from 1,962 to 3,002 square feet of living area and have improvement assessments ranging from \$12,983 to \$29,204 or from \$6.62 to \$9.73 per square foot of living area. The appellant also submitted a map which revealed that the comparables were located in the same general area as the subject property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$20,860 or \$8.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$47,654 was disclosed. The subject property has an improvement assessment of \$31,543 or \$13.11 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties. The comparables have the same neighborhood and classification codes as the subject, and three of them were described as being located on the same block the subject property. The comparables are improved with 2-story, multi-family dwellings of masonry construction. The dwellings are from 101 to 109 years old and contain from 2,358 to 2,674 square feet of living area. The comparables have full basements, with one having finished area. None of the comparables have central air conditioning. Each comparable has a 2-car garage. The board of review's comparable properties have improvement assessments ranging from \$34,403 to \$40,624 or from \$14.59 to \$16.47 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 presented assessment data on a total of eleven suggested comparables. The Board finds the appellant did not provide enough descriptive information for comparables #5 through #7 to demonstrate that they were similar to the subject property. Although all of the comparables submitted were multi-family dwellings like the subject, the Board finds the best evidence of assessment equity to be board of review comparables #1 through #3. The Board finds these comparables were located on the same block as the subject and were also very similar in their 2-story design, masonry construction, age, living area and features like a full basement and a 2-car garage. These comparables had improvement assessments that ranged from \$14.59 to \$16.47 per square foot of living area. The subject's improvement assessment of \$13.11 per square foot of living area falls below the range established by the best comparables in this record. The Board considered adjustments and differences in the comparables when compared to the subject. The subject property was described as having central air conditioning, while board of review comparables #1 through #3 did not have central air conditioning. The Board finds the subject

enjoyed the superior attribute of central air conditioning yet had an improvement assessment that was less than board of review comparables #1 through #3, thus demonstrating the property is not over-assessed. Based on this record, the Board finds the appellant did not 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.

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.

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Chairman



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Member

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Member



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Member

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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: May 21, 2019



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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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