



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

APPELLANT: Silva Camodeca  
DOCKET NO.: 16-39165.001-R-1  
PARCEL NO.: 13-19-326-015-0000

The parties of record before the Property Tax Appeal Board are Silva Camodeca, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman, 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:** \$ 4,160  
**IMPR.:** \$26,152  
**TOTAL:** \$30,312

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 Class 2-12 mixed use building of masonry exterior construction that is approximately 51 years old. The building contains 3,400 square feet of building area and is situated on a 3,200-square foot site. Features include an unfinished basement, 4.5 bathrooms and a two-car garage. The subject property is located in Jefferson Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity argument, the appellant submitted three assessment comparables located in the same neighborhood as the subject. The comparables are composed of Class 2-12, two-story mixed-use buildings of masonry exterior construction that are 52 or 65 years old. The comparables feature 1.5 or 4.5 bathrooms and unfinished basements. One comparable has a two-car garage. The comparables have improvement assessments ranging

from \$32,206 to \$35,379 or from \$6.55 or \$7.37 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$30,312. The subject property has an improvement assessment of \$26,152 or \$7.69 per square foot of building area. In support of the subject's assessment, the board of review submitted four assessment comparables located within ¼ of a mile from the subject. The comparables consist of Class 2-12, two-story mixed-use buildings of masonry exterior construction that are 17 to 83 years old. The comparables features from 2.5 to 4.5 bathrooms and unfinished basements. Two comparables have central air conditioning and one comparable has a 1.5-car garage. The comparables have improvement assessments ranging from \$22,245 to \$33,368 or from \$8.24 to \$9.09 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued assessment inequity as the basis to 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). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave little weight to the comparables submitted by the appellant due to their larger building size when compared to the subject. The Board gave less weight to board of review comparables #2 and #4 due to their dissimilar age when compared to the subject. The Board finds comparables #1 and #3 submitted by the board of review are more similar to the subject in location, design, age, building size, exterior construction and features. They have improvement assessments of \$22,245 and \$33,368 or \$8.24 per square foot of building area. The subject property has an improvement assessment of \$26,152 of \$7.69 per square foot of building area, which is between the most similar comparables on an overall basis and less on a per square foot basis. The Board finds the two most similar assessment comparables contained in the record support the subject's assessment. Based on this analysis, the Board finds no reduction in the subject's assessment is warranted.

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 18, 2020



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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