



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

APPELLANT: James Petrozzini  
DOCKET NO.: 16-43309.001-R-1  
PARCEL NO.: 14-31-138-003-0000

The parties of record before the Property Tax Appeal Board are James Petrozzini, the appellant(s), 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 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:

**LAND:** \$28,800  
**IMPR.:** \$91,041  
**TOTAL:** \$119,841

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 three, mixed-use improvements. Improvement #1 is 115-years old and contains 5,400 square feet of building area. Improvement #2 is 141-years old and contains 3,404 square feet of building area. Improvement #3 is 141-years old and contains 2,400 square feet of building area. The improvements are situated on a 7,200 square foot site located in Wes Chicago Township, Cook County. The subject is classified as a class 2 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 Improvement #1 and four equity comparables. The appellant did not submit descriptions or an improvement assessment breakdown for Improvements #2 or #3. The appellant submitted a copy of the subject's prior year Property Tax Appeal Board appeal, docket 15-34717.001-R-1, wherein the subject's assessment was reduced

to \$119,841. Based on this evidence, the appellant requested an assessment reduction to \$119,841.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,569. The subject property Improvement #1 has an improvement assessment of \$7.02 per square foot of building area. Improvement #2 has an improvement assessment of \$10.47 per square foot of building area. Improvement #3 has an improvement assessment of \$10.51 per square foot of building area. In support of its contention of the correct assessment the board of review submitted limited information on four equity comparables for each of the subject improvements, or a total of 12 suggested comparable properties. The board of review's evidence indicates it agrees with the appellant's contention that the subject's assessment should be reduced to \$119,841.

### **Conclusion of Law**

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that the assessment conclusion documented by the appellant and agreed to by the board of review is correct and that a reduction in the assessed valuation of the subject property is appropriate.

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

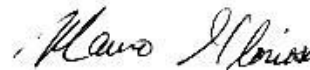
Member

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: July 21, 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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