



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

APPELLANT: Brendan Gualdoni  
DOCKET NO.: 18-21953.001-R-1  
PARCEL NO.: 11-32-326-016-0000

The parties of record before the Property Tax Appeal Board are Brendan Gualdoni, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$7,011  
**IMPR.:** \$32,515  
**TOTAL:** \$39,526

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 2018 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 dwelling of masonry exterior construction with 2,410 square feet of living area. The dwelling is approximately 110 years old. Features of the home include a full basement with an apartment and a 2-car garage. The property has a 3,690 square foot site and is located in Chicago, Rogers Park 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 with regard to the improvement as the basis of the appeal. The land assessment was not contested. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment

neighborhood code as the subject. The comparables consist of similar class 2-11 dwellings<sup>1</sup> of masonry exterior construction that were built from 91 to 106 years ago. The comparables range in size from 8,304 to 11,007 square feet of living area. Each comparable features a full unfinished basement and either a 2-car or a 3.5-car garage. The comparables have improvement assessments that range from \$67,447 to \$83,774 or from 6.85 to \$8.12 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$18,412 or \$7.64 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 \$39,526. The subject has an improvement assessment of \$32,515 or \$13.49 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on four comparable properties, one of which is located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story or three-story dwellings of masonry exterior construction ranging in size from 2,268 to 2,980 square feet of living area. The comparables were built from 94 to 108 years ago. Each comparable has a full unfinished basement and a 2-car, a 2.5-car, or a 3-car garage. One comparables has central air conditioning. The comparables have improvement assessments that range from \$39,931 to \$54,889 or from \$14.23 to \$19.77 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 with respect to the improvement as a 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 for the Board's consideration data on eight suggested equity comparables with varying degrees of similarity to the subject. The Board gave less weight to appellant's comparables based on their significantly larger dwelling sizes when compared to the subject. Also, the Board gave less weight to board of review comparable #4 based on its dissimilar three-story design when compared to the subject.

The Board finds the best equity comparables in the record to be board of review comparables #1, #2, and #3 which are more similar to the subject in design, dwelling size, and most features. However, each of these comparables has an unfinished basement unlike the subject which has a basement apartment, thus requiring upward adjustments to these comparables to make them

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<sup>1</sup> The appellant did not disclose the number of stories of the comparables. However, the photographs submitted by the appellant depict the comparables as being three-story dwellings.

more equivalent to the subject. These three best comparables in the record have improvement assessments ranging from \$39,931 to \$54,889 or from \$17.61 to \$19.77 per square foot of living area. The subject's improvement assessment of \$32,515 or \$13.49 per square foot of living area is below the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot basis. Based on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, 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.

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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: November 16, 2021



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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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