



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

APPELLANT: Brent Consiglio
DOCKET NO.: 18-48675.001-R-1
PARCEL NO.: 14-31-321-048-0000

The parties of record before the Property Tax Appeal Board are Brent Consiglio, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$4,872
IMPR.: \$68,132
TOTAL: \$73,004

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 three-story, single family dwelling of masonry construction with 1,852 square feet of living area. The building is 19 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 1,071 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on ten comparable sales. The comparable properties sold between May of 2015 and August of 2018. The comparable properties ranged: in price between \$733,500 to \$855,000; in living square footage between 1,852 to 2,371; and in sale price per square foot between \$335.30 to \$409.02, including land. In addition, the appellant included an

allocated sale price for each comparable, deducted 5% personalty, and applied a 7.85% assessment level.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,005. The subject's assessment reflects a market value of \$730,050 or \$394.20 in market value per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and four sale comparables. The comparable properties sold between June 2017 and August 2018. The comparable properties ranged: in sale price between \$733,500 and \$820,000; in living square footage between 1,852 and 2,181; in sale price per square foot between \$375.97 and \$409.02; and an improvement assessment range between \$36.80 to \$36.83 per square foot of living area.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Regarding the appellant's deduction of 5% for personal property, the Board finds that there was no evidence submitted to show that personal property was included in any of the sale transactions, and that no deduction is warranted for this factor. Furthermore, the Board accords no weight to the appellant's argument and analysis utilizing the "allocated sales price" as the appellant provided no authority supporting such an analysis.

The Board finds the best evidence of market value to be appellant's comparable sales with the PINs ending in -041, -042, -047, -049 and -054 through -057 and the board of review comparable sales #1, #2, #3, and #4; with both parties utilizing PINs -041, -042, -049 and -056. These comparables sold for prices ranging from \$335.30 to \$407.94 per square foot of living area. The subject's assessment reflects a market value of \$394.20 per square foot of living area which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The appellant also raises assessment inequity as a ground but does not provide any suggested comparables. Instead, the appellant relies on a sales-ratio study for 2017 indicating that the median level of assessment for residential property in West Chicago Township was 7.85% that year. Insofar as the appellant relies upon 86 Ill.Admin.Code §1910.50(c)(2)(A), the Board finds that this rule requires annual sales ratio studies from the previous three years, and that the appellant's sales ratio evidence is only for tax year 2017. Even were the Board to consider the appellant's sales ratio evidence, the Board notes that the application of this rule is discretionary,

and that the appellant's evidence was for tax year 2017 while the instant tax year is 2018. The board of review's equity comparables include four properties with features virtually identical to those of the subject. Those properties were assessed at amounts between \$36.80 to \$36.83 per square foot of living area for 2018 while the subject was assessed at \$36.79 per square foot of living area. Accordingly, the Board finds that the requisite clear and convincing evidence of an inequitable assessment is lacking. *See* 86 Ill.Admin.Code § 1910.63(e).

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:

December 20, 2022



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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