



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

APPELLANT: Regina and Giacomo LaMonica  
DOCKET NO.: 19-28795.001-R-1  
PARCEL NO.: 09-26-107-002-0000

The parties of record before the Property Tax Appeal Board are Regina and Giacomo LaMonica, the appellants; 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:** \$6,040  
**IMPR.:** \$75,880  
**TOTAL:** \$81,920

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2019 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 frame and masonry exterior construction with 3,069 square feet of living area. The dwelling is 25 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and a two-car garage. The property has a 7,550 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on both overvaluation and assessment equity. The subject's land assessment was not contested. In support of these arguments, the appellants submitted two grid analysis with eight comparable properties<sup>1</sup> that are located from "100 feet" to "1 mile" from the

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<sup>1</sup> The appellants submitted eight comparables on two pages with the comparables numbered 1 through 4 in the grid analysis of each page. For the record and in consecutive order, the comparables in the first grid analysis will be

subject property. The comparables are improved with class 2-78 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,558 to 3,545 square feet of living area. The dwellings range in age from 19 to 62 years old and have a partial or full basement with six having finished area. Six comparables each have one or two fireplaces. Each comparable has central air conditioning and from a one-car to a three-car garage. The eight comparables sold from July 2004 to November 2019 for prices ranging from \$530,000 to \$905,000 or from \$165.00 to \$294.61 per square foot of living area, including land. The four equity comparables #5 through #8 have improvement assessments ranging from \$65,542 to \$81,306 or from \$22.57 to \$28.54 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$81,920. The requested assessment would reflect a total market value of \$819,200 or \$266.93 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$75,880 or \$24.72 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 \$97,244. The subject's assessment reflects a market value of \$972,440 or \$316.86 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$91,204 or \$29.72 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analysis with six comparable properties.<sup>2</sup> Comparables #4 and #5 are duplicates of the same property; therefore comparable #4 will not be considered within the Board's analysis. Comparables #1 through #3 and comparable #5 are located .25 of a mile from the subject property. The proximities of comparables #6 and #7 were not disclosed. Comparables are improved with class 2-78, two-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,661 to 3,752 square feet of living area. The dwellings range in age from 1 to 15 years old and have a full basement with five having finished area. Each comparable has central air conditioning, one or two fireplaces, and a two-car or a three-car garage. The two sales comparables #5 and #6 sold on September 2018 and January 2016 for prices of \$1,235,000 and \$1,345,000 or \$355.19 and \$358.48 per square foot of living area, including land, respectively. The six comparables have improvement assessments ranging from \$86,040 to \$115,086 or from \$25.11 to \$35.04 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

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referred to as comparables numbered 1 through 4, and the comparables in the second grid analysis will be referred to as comparables numbered 5 through 8.

<sup>2</sup> The board of review submitted seven comparables on two pages with the comparables numbered 1 through 4 in the grid analysis of each page. For the record and in consecutive order, the comparables in the first grid analysis will be referred to as comparables numbered 1 through 4, and the comparables in the second grid analysis will be referred to as comparables numbered 5 through 7.

The appellants contend in part that 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten (excluding the board of review duplicate comparable #4) suggested comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables sales #6 through #8 along with the board of review comparable sale #6 due to the sale dates occurring greater than 35 months prior to the January 1, 2019 assessment date at issue. The Board also gives reduced weight to the appellants' comparables sales #5 and #6 as well as the board of review comparables sales #5 and #6 due to the dwellings' dissimilar ages and/or sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable sales #1 through #4. These four comparables are closer in age and also similar to the subject in location, design, dwelling size, and some features. Additionally, these comparables sold proximate in time to the January 1, 2019 assessment date at issue with sale dates occurring from March 2018 to November 2019 for prices ranging from \$810,000 to \$905,000 or from \$255.29 to \$270.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$972,440 or \$316.86 per square foot of living area, including land, which falls above the range established by the best sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

The appellants also contend assessment inequity as an alternative 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).

As to the appellants' improvement assessment inequity argument, the record contains ten comparable properties (excluding the board of review duplicate comparable #4) for the Board's consideration. After considering the assessment reduction granted to the subject property based on the overvaluation argument, the Board finds a further reduction based on assessment inequity is not appropriate. Therefore, no further 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: April 20, 2021



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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