



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

APPELLANT: Dan Scalpone
DOCKET NO.: 19-36834.001-R-1 through 19-36834.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dan Scalpone, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-36834.001-R-1	17-05-101-090-1001	3,571	16,429	\$20,000
19-36834.002-R-1	17-05-101-090-1002	2,925	17,075	\$20,000
19-36834.003-R-1	17-05-101-090-1003	3,716	18,784	\$22,500

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 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 three-unit, 11-year-old condominium building. The subject property's three units are numbered #1, #2, and #3 and have 1,758¹, 1,118, and 1,309 square feet of living area, respectively. The property is located on a 3,004 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a separate appraisal for each of the three units. Each appraisal utilized the

¹ The appraisal references 575 square feet above ground and 1,183 square feet of living area below ground.

sales comparison approach. The three appraisals found the market value for each unit as of January 1, 2018. Unit #1 had a market value of \$200,000, unit #2 had a market value of \$200,000, and unit #3 had a market value of \$225,000, or a total of \$625,000 for the entire building. The appraisal was written and signed by a licensed appraiser who submitted their credentials with the report. Additionally, the appraiser noted significant structural issues greatly effecting the value of the building (e.g. improperly designed building and as a result the building sways in even moderate winds which in turn has caused cracking to the exterior brick, permeation of water into the sub-roofing, and a multitude of other issues). The appraiser referenced an engineering report detailing how the subject property does not meet Chicago city codes. The estimated cost to cure these deficiencies was between \$828,417 to \$1,009,640.

The appellant submitted a 2019 Assessed Valuations decision from the Board of Review that disclosed the total assessment for the subject of \$120,374². The subject's assessment reflects a total market value of \$1,203,740 when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

Furthermore, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-48080.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$625,000 on all three PINs on the evidence submitted by the parties. The tax years 2018 and 2019 are within the same general assessment period and the appellant disclosed in the 2018 and 2019 appeals that the subject property is an owner-occupied residence. The appellant is the same for 2018 and 2019.

In support of its contention of the correct assessment the board of review submitted a condominium analysis of the 2013 and 2014 sales of the individual subject units. There is no other evidence in support of the board of review's contention of the correct assessment in the record.

Conclusion of Law

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2018 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

² -1001 at \$42,095, -1002 at \$34,475, -1003 at \$43,804

35 ILCS 200/16-185. Additionally, section 10-15 of the Illinois Administrative Procedure Act states: “Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. The Board takes official notice that under 18-48080.001-R-1 it rendered a decision lowering the subject’s assessment for tax year 2018 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2018 and the instant tax year of 2019 are in the same general assessment period for West Chicago Township. The Board further finds that the subject is owner-occupied based on the appellant’s statement in Section II of the 2019 appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm’s-length transaction subsequent to the Board’s decision for the 2018 tax year, or that the Board’s decision for the 2018 tax year was reversed or modified upon review. For these reasons, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject’s assessment should be carried forward to the 2019 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board’s decision for the 2018 tax year, plus the application of an equalization factor, if any.

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: _____

June 17, 2025



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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