



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

APPELLANT: Michael Dangelo  
DOCKET NO.: 19-41904.001-R-1  
PARCEL NO.: 02-14-413-016-0000

The parties of record before the Property Tax Appeal Board are Michael Dangelo, the appellant 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:** \$2,625  
**IMPR.:** \$21,300  
**TOTAL:** \$23,925

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 1.5-story dwelling of frame exterior construction with 1,224 square feet of living area. The dwelling is approximately 72 years old. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a detached two-car garage. The property has a 7,500 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and property characteristic sheets with photographs of the subject and four equity comparables located within the same neighborhood code as the subject property. The comparables are improved with one-story class 2-03 dwellings of frame, masonry or frame and masonry exterior construction ranging

in size from 1,204 to 1,305 square feet of living area.<sup>1</sup> The dwelling range in age from 65 to 71 years old. Each comparable has a full or partial basement with two finished as formal recreation rooms, two comparables have central air conditioning, one comparable has a fireplace and each comparable has either a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$9,589 to \$18,490 or from \$5.50 to \$15.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$18,698 or \$15.28 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 \$23,925. The subject property has an improvement assessment of \$21,300 or \$17.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables are improved with one-story class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,186 to 1,230 square feet of living area. The comparables range in age from 54 to 64 years old. Each comparable has a full or partial basement with one finished as a formal recreation room, three comparables have central air conditioning and each comparable has either a one-car, a two-car or a three-car garage. The comparables have improvement assessments that range from \$20,727 to \$21,813 or from \$17.44 to \$17.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant critiqued the comparables submitted by the board of review. The appellant asserted that board of review comparable #1 is 54 years old of masonry construction with six rooms and a three-car garage and board of review comparable #2 is 62 years old of masonry construction and a basement finished as a formal recreation room in contrast to the subject's 72-year-old dwelling of frame exterior construction with five rooms, an unfinished basement and a two-car garage. Furthermore, the appellant argued that board of review comparable #1 has several more desirable amenities than the subject and was granted a reduction of assessed value for 2019 in the amount of \$24,315. The appellant requested a reduction in the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the 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

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<sup>1</sup> The appellant reported a conflicting dwelling design for appellant's comparable #1. The appellant's grid analysis describes comparable #1 as a 1.5-story dwelling, whereas the property characteristic sheet and photograph depicts the dwelling as a 1-story design. The Board finds the best description of the appellant's comparable #1 is found in the property characteristic sheet provided by the appellant.

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 provided eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables, as comparables #1 and #3 each have a finished basement in contrast to the subject's unfinished basement and comparables #2 and #4 lack central air conditioning a feature the subject enjoys. The Board gives reduced weight to board of review comparables #1 and #2, as comparable #1 is newer in age and lacks central air conditioning and comparable #2 has a finished basement. The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4. These comparables are relatively similar to the subject in dwelling size, age and features. However, each dwelling is a dissimilar 1-story design with a partial basement and no fireplace when compared to the subject dwelling's 1.5-story design with a full basement and a fireplace. The comparables each have an improvement assessment of \$20,853 or \$17.44 per square foot of living area. The subject's improvement assessment of \$31,633 or \$17.40 per square foot of living area is slightly above the two best comparables in overall improvement assessment but below the comparables on a square foot basis. The subject's slightly higher overall improvement assessment appears to be justified given its slightly larger dwelling and basement sizes plus it has a fireplace. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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:

August 24, 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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