



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

APPELLANT: Joseph Scalise  
DOCKET NO.: 19-50011.001-R-1  
PARCEL NO.: 17-28-312-001-0000

The parties of record before the Property Tax Appeal Board are Joseph Scalise, the appellant, by attorney Mary Kate Gorman, Attorney at Law 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:** \$13,640  
**IMPR.:** \$37,326  
**TOTAL:** \$50,966

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 is improved with two buildings. The first is a three-story, multi-family dwelling of masonry construction with 3,399 square feet of living area. The building was 130 years old. Features include a full, unfinished basement and a two-car garage. The parties provide no information about the second improvement except that it has 1,320 square feet of living area. The property has a 3,100 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables. Appellant asserts that the subject's improvement assessment is \$37,326 or \$10.98 per square foot, a figure derived by dividing \$37,326 by 3,399, the square footage of the subject's largest improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,966. The board of review agrees with the appellant that the subject's improvement assessment is \$37,326 but asserts that this amounts to \$7.91 per square foot of living area. The \$7.91 figure is calculated by dividing \$37,326 by 4,719, the total square footage of the subject's two improvements. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As a preliminary matter, the Board agrees with the board of review that the subject's improvement assessment of \$37,326 amounts to \$10.98 per square foot of living area. In calculating this amount, the board of review correctly divided the improvement assessment of \$37,326 by 4,719, the total square footage of the subject's two improvements. In contrast, the appellant divided \$37,326 by 3,399, the square footage of the subject's larger improvement and incorrectly ignored the square footage of the other improvement.

The appellant's comparable properties each contain one improvement with between 2,460 and 3,209 square feet of living area, far smaller than the combined living areas of the subject's two improvements, which total 4,719 square feet. The board of review's comparables also each have one improvement, but the living area sizes of those improvements range from 4,050 square feet to 5,346 square feet, far closer to the combined living areas of the subject's two improvements. Furthermore, like the larger of the subject's improvements, these comparables are three-story, multi-family residences of masonry construction with full, unfinished basements. They are each within a quarter mile of the subject, and their dwellings are each about the same age as the subject's larger dwelling.

These comparables had improvement assessments that ranged from \$8.00 to \$14.32 per square foot of living area. The subject's improvement assessment of \$10.98 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis 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: February 20, 2024



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joseph Scalise, by attorney:  
Mary Kate Gorman  
Attorney at Law  
10644 South Western Avenue  
Chicago, IL 60643

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602