



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

APPELLANT: Lisa Young, Palmisano 1996 INV LP  
DOCKET NO.: 19-55546.001-R-1  
PARCEL NO.: 14-20-115-026-0000

The parties of record before the Property Tax Appeal Board are Lisa Young, Palmisano 1996 INV LP, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$23,232  
**IMPR.:** \$64,962  
**TOTAL:** \$88,194

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 a 3-story multi-family building of masonry exterior construction with 3,888 square feet of building area. The building was built in 1909 and is approximately 110 years old. Features of the building include an unfinished basement and three full bathrooms. The property has a 3,630 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and assessment inequity as the bases of the appeal. The appellant filed a direct appeal under the Property Tax Code and indicated the appeal was filed based on a reduction in the previous year's assessment per Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant's evidence disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year

under Docket Number 18-50127. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$94,732 based upon the weight of the evidence. The appellant's appeal petition indicated the property is not owner-occupied.

In support of the assessment inequity argument, the appellant submitted information on eight equity comparables located in the subject's assessment neighborhood code. The comparables are improved with 3-story class 2-11 buildings of masonry exterior construction ranging in size from 3,684 to 4,086 square of building area. The comparables were built from 1904 to 1909 and thus would range in age from 110 to 115 years old. Each comparable has a basement, one of which has finished area. One comparable has central air conditioning and three fireplaces. The comparables each have three to six bathrooms and one comparable also has two half bathrooms. These properties have improvement assessments ranging from \$59,068 to \$71,801 or from \$14.46 to \$18.64 per square foot of building area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$88,194 with an improvement assessment of \$64,962 or \$16.71 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,524. The subject property has an improvement assessment of \$93,292 or \$23.99 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the subject's neighborhood code. The comparables are improved with 3-story class 2-11 buildings of frame or masonry exterior construction ranging in size from 3,036 to 3,929 square feet of building area. The buildings range in age from 84 to 127 years old. The comparables each have a basement, one of which is finished with an apartment. One comparable has central air conditioning. Each comparable has two or four full bathrooms and a 2-car garage. These properties have improvement assessments ranging from \$58,382 to \$78,112 or from \$17.35 to \$19.88 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant's attorney opined that none of the board of review comparables were comparable due to differences from the subject in style, age, dwelling size, garage amenity, and/or bathroom count. The appellant also provided two grid analyses, one of both parties' comparables and the second with the appellant's opinion of the best comparables. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

### **Conclusion of Law**

The appellant 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eleven comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #2 and #6 as well as the board of review comparables due to differences in design, bathroom count, central air conditioning amenity, age, building size, basement finish., fireplace amenity, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the appellant's remaining comparables. These six comparables are similar to the subject in location, design, age, building size, and features. The comparables have improvement assessments ranging from \$59,068 to \$71,801 or from \$14.46 to \$18.64 per square foot of building area. The subject's improvement assessment of \$93,292 or \$23.99 per square foot of building area falls above the range established by the most similar comparables in this record and is excessive. Based on this record and after considering adjustments for differences to the best comparables for difference from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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:

May 21, 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

Lisa Young, Palmisano 1996 INV LP, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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