



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

APPELLANT: Charles DiGiovanni
DOCKET NO.: 20-23999.001-R-1
PARCEL NO.: 14-31-109-003-0000

The parties of record before the Property Tax Appeal Board are Charles DiGiovanni, 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 **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: \$14,218
IMPR.: \$37,458
TOTAL: \$51,676

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 2020 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, multi-family building of masonry exterior construction with 2,102 square feet of building area. The building is approximately 126 years old, has a full unfinished basement, and a 2-car garage.¹ The property has a 3,125 square foot site and is located in Chicago, West 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 contends overvaluation as the basis of the appeal. The appellant also submitted a statement and supportive photographs that the subject building is difficult to rent because it is situated near a large carwash and near a homeless camp that is under a busy main street just off the Kennedy expressway.

¹ The parties differ whether or not the subject has central air conditioning.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located in Logan Square the same as the subject property and approximately .25 or 2 miles away from the subject property. The comparables have sites that range in size from 2,178 to 3,125 square feet of land area and are improved with two-story buildings of brick or siding exterior construction that range in size from 1,282 to 3,600 square feet of building area. The buildings range in age from 111 to 128 years old. Each comparable has central air conditioning and either a 360 or an 800 square foot garage. The comparables sold in February 2021 for prices ranging from \$200,000 to \$568,500 or from \$55.55 to \$327.61 per square foot of building area, land included. The comparables have land assessments ranging from \$3,951 to \$10,920 or from \$1.45 to \$5.01 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$12,796 and its improvement assessment to \$35,207 with a total assessment reduction of \$48,003 for the subject property. The requested assessment reflects a market value of \$480,030 or \$228.37 per square foot of building 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,337. The subject's assessment reflects a market value of \$533,370 or \$253.74 per square foot of building 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 subject has a land assessment of \$14,218 or \$4.55 per square foot of land area and an improvement assessment of \$39,119 or \$18.61 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same neighborhood code and subarea as the subject property. The comparables have sites that range in size from 2,481 to 4,026 square feet of land area and are improved with two-story buildings of masonry or frame and masonry exterior construction that range in size from 1,134 to 1,760 square feet of building area. The buildings range in age from 125 to 130 years old and have full basements, one of which has a finished area. Two comparables have either a 2-car or a 2.5-car garage. The comparables sold in March 2017 or May of 2017 for prices ranging from \$870,000 to \$1,315,000 or from \$742.65 to \$767.20 per square foot of building area, land included. The comparables have land assessments ranging from \$11,288 to \$18,318 or \$4.55 per square foot of land.

Conclusion of Law

The appellant contends in part 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #2 and #3 as well as the board of review comparable

sales #1 and #3 due to differences in their building sizes when compared to the subject property. Reduced weight was also given by the Board to the board of review comparables that sold in March or May of 2017, which is more than 31 months prior to the January 1, 2020 assessment date at issue for the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #4 that are more similar in overall property characteristics to the subject and sold more proximate in time to the assessment date at issue for the subject. The Board also finds the best comparable sale in this record to be the appellant's comparable #1 since it is identical to the subject in land, building, and garage sizes. These two comparables sold in February 2021 for \$410,000 and \$568,500 or \$195.83 and \$232.40 per square foot of building area, including land, respectively. The subject's assessment reflects a market value of \$533,370 or \$253.74 per square foot of building area, including land, which falls above the two best comparable sales in this record on a per-square-foot basis and within the range on an overall basis. A reduction in the subject's assessment is also supported by the photographic evidence of the subject property that has a nearby busy street and tents of a homeless camp under the Kennedy expressway. Based on this record, the Board finds a reduction in the subject's assessment based on overvaluation is justified.

The Board further finds that after considering the reduction based on overvaluation, no further reduction based on uniformity in the subject's land assessment of \$4.55 per square foot of land area is warranted because it falls within the range from \$1.45 to \$5.01 per square foot of land area of all the comparables in this record.

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 21, 2022



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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