



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

APPELLANT: Edward Rolla
DOCKET NO.: 20-24264.001-R-1 through 20-24264.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Edward Rolla, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-24264.001-R-1	24-25-400-014-0000	1,625	16,583	\$18,208
20-24264.002-R-1	24-25-400-015-0000	1,587	16,583	\$18,170

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 two parcels improved with a 2-story multi-family building of masonry exterior construction with 4,917 square feet of building area. The building is approximately 39 years old and features a concrete slab foundation and 4-bathrooms. The property has an approximately 6,425 square foot site and is located in Blue Island, Worth 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 buildings of frame or masonry exterior construction ranging in size from 3,446 to 5,306 square feet of building area. The buildings

range in age from 56 to 110 years old. Two comparables have a concrete slab foundation and three properties each have a basement finished with an apartment. Each building has from 2 to 6-bathrooms and two properties each have a 2-car garage. The comparables have improvement assessments ranging from \$17,060 to \$30,021 or from \$4.95 to \$6.16 per square foot of building area. Based on this evidence, the appellant requested the subject's combined improvement assessment be reduced to \$24,732 or \$5.03 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal," indicating the subject has a prorated improvement assessment of \$6.74 per square foot of assessed value. The board of review submitted its "Board of Review Notes on Appeal" for one of the two subject parcels. The appellant submitted a copy of the Cook County Board of Review's final decision which disclosed the combined total assessment of the subject parcels of \$36,378. The subject property has a combined improvement assessment of \$33,166 or \$6.75 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables¹ located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 buildings of masonry exterior construction ranging in size from 3,080 to 3,421 square feet of building area. The buildings range in age from 44 to 96 years old. Each comparable has a basement, two of which are finished with either a recreation room or an apartment. Each building has 3-bathrooms and a 2-car garage. The comparables have improvement assessments ranging from \$25,241 to \$29,457 or from \$8.11 to \$8.73 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board finds the comparables are similar to the subject in location and design but have varying degrees of similarity to the subject in age, building size, foundation type, garage amenity and bathroom count suggesting adjustments are needed to make these properties more equivalent to the subject. The comparables have improvement assessments ranging from \$17,060 to \$30,021 or from \$4.95 to \$8.73 per square foot of building area. The subject's improvement assessment of \$33,166 or \$6.75 per square foot of building area falls above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. Given the subject's newer age and larger building size relative to the other properties in the record, a higher improvement assessment appears to be supported. Therefore, after

¹ Board of review comparable #1 is actually one of the subject's two parcels.

considering adjustments to the comparables for differences from the subject, 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: _____

April 15, 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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