



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

APPELLANT: Sciortino Group Jaquelyn Sciortino
DOCKET NO.: 20-25167.001-R-1
PARCEL NO.: 16-10-324-017-0000

The parties of record before the Property Tax Appeal Board are Sciortino Group Jaquelyn Sciortino, 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: \$4,025
IMPR.: \$0
TOTAL: \$4,025

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 parcel is a 13,500 square foot vacant lot and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a Class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject parcel was purchased on March 29, 2019 for a price of \$40,250. The property was reported to have been purchased from “OOR” and the parties to the transaction were not related. The property was sold by the owner and was advertised for sale by “Sign, internet and/or auction.” The appellant submitted a copy of the settlement statement which disclosed the seller to be the F.L and N.L. Family Limited Partnership, reiterated the purchase price, and disclosed the settlement date of March 27, 2019. In further support of the appeal, the appellant submitted an

unsigned copy of a PTAX-203 Real Estate Transfer Declaration which reiterated the subject's sale price of \$40,250 and disclosing the property was advertised for sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted the first page only of its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,775. The subject's assessment reflects a market value of \$87,750, when applying the 2020 level of assessment of 10% for class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review did not provide any market value evidence in support of its assessed valuation of the subject property. Instead, the board of review argued that the appellant's settlement statement indicates the sale "was off-market, was a cash deal, and had minimal proceeds to seller" and did not accurately indicate the subject's fair market value.

In written rebuttal, counsel for the appellant argued that the board of review did not dispute the subject's recent sale nor did it provide any evidence that the sale was not valid. Counsel further argued that the appellant's evidence showed that the subject's sale met all the criteria for an arm's length sale and the board of review submitted no evidence to dispute the appellant's requested assessment but made an unsupported statement. Based on the evidence presented, the appellant's counsel argued that the subject was over assessed and a reduction as requested by the appellant was warranted.

Conclusion of Law

The appellant contends 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). Based on this limited record, the Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only credible evidence of market value in this record to be the purchase of the subject property in March 2019 for a price of \$40,250. The appellant provided evidence demonstrating the sale had elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property had been advertised on the open market with "Sign, internet and/or auction." In further support of the transaction the appellant submitted a copy of the settlement statement and PTAX-203 Illinois Real Estate Transfer Declaration, which indicated the subject was advertised for sale. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds that although the board of review argued in generalities the contention that the purchase price was not reflective of market value, it did not present any substantive evidence to challenge the arm's length nature of the transaction. Based on this limited record, the Board finds the subject property had a market value of \$40,250 as of January 1, 2020. Since market value has been established, the 10% level of assessment for class 1 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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

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

APPELLANT

Sciortino Group Jaquelyn Sciortino, 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