



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

APPELLANT: Kevin Allodi  
DOCKET NO.: 20-31305.001-R-1 through 20-31305.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kevin Allodi, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-31305.001-R-1	18-04-300-018-0000	6,925	43,341	\$50,266
20-31305.002-R-1	18-04-300-037-0000	12,150	90,000	\$102,150

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 and two dwellings. Dwelling #1 is a 2-story home of stucco exterior construction with 5,174 square feet of living area. The dwelling is 111 years old and has two fireplaces. Dwelling #2 is a 1.5-story<sup>1</sup> home of frame exterior construction with 1,912 square feet of living area. The dwelling is approximately 110 years old and features two fireplaces and a 2½-car garage.<sup>2</sup> The property has a combined 42,397 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ as to the design of Dwelling #2. The Board finds the photographic evidence submitted by the board of review to be the best evidence of design in the record.

<sup>2</sup> The board of review reported in their comparable gird that Dwelling #2 has a concrete slab foundation.

The appellant contends assessment inequity with regard to the improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables for Dwelling #1 and five equity comparables for Dwelling #2.

The equity comparables for Dwelling #1 consist of 2-story dwellings of frame, masonry, or stucco exterior construction ranging in size from 5,131 to 6,072 square feet of living area. The homes are 16 to 132 years old. Each dwelling has one or three fireplaces and a 2-car to 4-car garage. Four comparables have central air conditioning. The comparables have improvement assessments ranging from \$81,816 to \$101,581 or from \$15.95 to \$18.59 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment for Dwelling #1 of \$85,008 or \$16.43 per square foot of living area.

The equity comparables for Dwelling #2 consist of 1.5 to 1.9-story or 2-story dwellings of frame, stucco, or frame and masonry exterior construction ranging in size from 1,880 to 4,856 square feet of living area. The homes are 4 to 102 years old. Each dwelling has central air conditioning, a fireplace, and either a 2-car or 4-car garage. The comparables have improvement assessments ranging from \$36,407 to \$97,844 or from \$18.91 to \$20.15 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment for Dwelling #2 of \$36,978 or \$19.34 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for Dwelling #2 only disclosing the total assessment of \$50,266. The subject property has an improvement assessment of \$43,341 or \$22.67 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables consist of 1.5-story dwellings of frame or stucco exterior construction ranging in size from 1,855 to 2,280 square feet of living area. The homes are 104 to 114 years old. Each dwelling has an unfinished basement and either a 1-car or 2½-car garage. One comparable has central air conditioning and two comparables each have a fireplace. The comparables have improvement assessments ranging from \$42,313 to \$54,202 or from \$22.81 to \$24.47 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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).

With respect to Dwelling #1, the appellant submitted five equity comparables to support his position before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 and #3, which differ from the subject in age.

The Board finds the best evidence of assessment equity regarding Dwelling #1 to be appellant's comparables #2, #4, and #5, which are similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments that range from \$98,533 to \$101,581 or from \$16.30 to \$18.59 per square foot of living area. The subject's improvement assessment of \$103,466 or \$20.00 per square foot of living area is above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject the Board finds the appellant demonstrated with clear and convincing evidence that Dwelling #1 was inequitably assessed and a reduction in the subject's assessment is justified.

With respect to Dwelling #2, the parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2, #3, and #5, as well as board of review comparable #2, which differ from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity regarding Dwelling #2 to be appellant's comparable #4 and board of review comparables #1 and #3, which are similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments that range from \$36,407 to \$46,345 or from \$19.37 to \$24.47 per square foot of living area. The subject's improvement assessment of \$43,341 or \$22.67 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that Dwelling #2 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:

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

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