



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

APPELLANT: Charles & Geraldine Anzilotti  
DOCKET NO.: 20-33973.001-R-1  
PARCEL NO.: 18-30-402-026-0000

The parties of record before the Property Tax Appeal Board are Charles & Geraldine Anzilotti, the appellants, by attorney George J. Relias, of Relias Law Group, 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:

**LAND:** \$23,463  
**IMPR.:** \$37,353  
**TOTAL:** \$60,816

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1-story dwelling of frame exterior construction with 2,245 square feet of living area. The dwelling is 46 years old. The home has a concrete slab foundation, a 104,282 square foot site, and is located in Burr Ridge, Lyons Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables located within 1.58 miles of the subject and within the subject's assessment neighborhood. The comparables consist of one-story class 2-04 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,270 to 2,477 square feet of living area. The homes are 41 to 69 years old. Each dwelling has central air conditioning, one or two

fireplaces, and a 2-car, 2.5-car, or 3.5-car garage. Two comparables each have a basement, one of which has finished area. The comparables have improvement assessments ranging from \$36,500 to \$45,037 or from \$15.74 to \$18.18 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$37,353 or \$16.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,639. The subject property has an improvement assessment of \$50,176 or \$22.35 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 located within .6 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story class 2-04 dwellings of frame exterior construction containing either 2,336 or 2,436 square feet of living area. The homes are either one or four years old. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a 2-car or 3-car garage. The comparables have improvement assessments ranging from \$67,884 to \$72,629 or \$29.06 and \$29.81 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 taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

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 appellants' comparables #2 and #4, which are located more than one mile from the subject and differ from the subject in foundation. The Board also gives reduced weight to the board of review's comparables, which differ from the subject in age and foundation.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #3, and #5, which are similar to the subject in location, dwelling size, and foundation. These comparables have improvement assessments that range from \$37,351 to \$45,037 or from \$15.74 to \$18.18 per square foot of living area. The subject's improvement assessment of \$50,176 or \$22.35 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 appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' 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: June 18, 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

Charles & Geraldine Anzilotti, by attorney:  
George J. Relias  
Relias Law Group, Ltd.  
141 W Jackson Blvd  
Suite 2730  
Chicago, IL 60604

COUNTY

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