



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

APPELLANT: Judy Oddi
DOCKET NO.: 20-38981.001-R-1
PARCEL NO.: 04-32-401-151-0000

The parties of record before the Property Tax Appeal Board are Judy Oddi, the appellant, by Louis Capozzoli, Attorney at Law in Des Plaines; 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: \$2,313
IMPR.: \$53,520
TOTAL: \$55,833

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 3-story¹ multi-family building of masonry exterior construction with 6,792 square feet of building area. The building was built in 1982 and is approximately 38 years old. Features of the building include a concrete slab foundation.² The property has a 3,085 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties disagree as to the story height of the subject; the appellant reports it to be a 2-story building while the board of review reports it to be a 3-story building. However, the photographic evidence presented by both parties' shows it to be a 3-story building.

² Property characteristics of the subject not disclosed by the appellant were gleaned from the evidence presented by the board of review.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of the inequity argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property as well as on the same block and street as the subject. The comparables are reported to be improved with 2-story³, class 2-11 multi-family buildings of brick exterior construction with either 6,612 or 6,644 square feet of building area. The buildings were each built in 1982 and are approximately 38 years old. The comparables are each reported to lack a basement. The comparables have improvement assessments ranging from \$52,103 to \$52,375 or \$7.88 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$53,520 or \$7.88 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,955. The subject property has an improvement assessment of \$55,642 or \$8.19 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, one of which is located in the same neighborhood code as the subject property. The comparables are improved with 2-story or 3-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 6,102 to 7,168 square feet of building area. The comparables range in age from 34 to 62 years old. One comparable has an unfinished basement and two comparables have either a crawl space or a concrete slab foundation. One comparable has central air conditioning and one comparable has a 4-car garage. The comparables have improvement assessments ranging from \$51,602 to \$95,239 or from \$8.46 to \$13.29 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant's counsel asserted that each of the appellant's comparables were from the same neighborhood code and have the same property class as the subject, while only one of the board of review comparables is in the subject's neighborhood code and is a qualified comparable.

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

The parties submitted seven suggested equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables which are most similar to the subject in location, age, dwelling size, and reported features. The

³ The photographic evidence presented by the appellant show the comparables be 3-story buildings,

comparables have improvement assessments ranging from \$52,103 to \$52,375 or \$7.88 per square foot of building area. The subject's improvement assessment of \$55,955 or \$8.24 per square foot of building area falls above the range established by the most similar comparables in this record and is excessive. The Board gives less weight to the board of review comparables due to differences from the subject in age, dwelling size, central air conditioning, garage amenity, foundation type, and/or location when compared to the subject. Therefore, based on this record, the Board finds the appellant 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 subject's 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: _____

August 20, 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

Judy Oddi, by attorney:
Louis Capozzoli
Attorney at Law
1484 Miner Street
Des Plaines, IL 60016

COUNTY

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