



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

APPELLANT: Joseph Locallo, Jr.
DOCKET NO.: 20-40135.001-R-1
PARCEL NO.: 04-10-408-032-0000

The parties of record before the Property Tax Appeal Board are Joseph Locallo, Jr., the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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: \$7,373
IMPR.: \$83,527
TOTAL: \$90,900

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 one-story, single-family dwelling of frame construction with 2,545 square feet of living area. The dwelling was one year old as of the relevant tax year. Features of the home include a full basement with a formal recreation room, three full bathrooms, a half bathroom, air conditioning, a fireplace, and a two-car garage. The property has a 7,022 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,989. The subject property has an improvement assessment of \$89,616 or \$35.21 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

Conclusion of Law

The taxpayer asserts 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 Board gives little weight to the appellant's comparables primarily because the dwellings on them are significantly older than the dwelling on the subject, which was only one year old as of the relevant tax year. In contrast, the dwellings on three of the appellant's comparables were 51 years old, and the dwelling on the appellant's other comparable was 21 years old. For the same reason, the Board gives little weight to the board of review's comparables two and three. The dwellings on those comparables were 60 and 63 years old, respectively, at the time of the relevant tax year.

The dwellings on the board of review's comparables one and four are the same age as the dwelling on the subject property. Like the subject property, these comparables have one-story homes with air conditioning. The board of review's comparable one and the subject both have fireplaces and full basements with formal recreation rooms. The living areas of the board of review's comparable one and the subject are about the same size. The board of review's comparable four and the subject both have two-car garages.

The Board therefore finds the best evidence of assessment equity is the board of review's comparables one and four. Comparable one has an improvement assessment of \$32.82 per square foot, and comparable four has an improvement assessment of \$32.85 per square foot. 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 is justified. The Board determines that there is a slightly greater degree of similarity between the board of review's comparable one and the subject than there is between comparable four and the subject. The Board has therefore used the \$32.82 per square foot figure from comparable one for the improved area in calculating the correct assessment for the subject.

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: March 15, 2022



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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