



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

APPELLANT: Carlo Pagni  
DOCKET NO.: 20-40261.001-R-1  
PARCEL NO.: 27-07-303-010-0000

The parties of record before the Property Tax Appeal Board are Carlo Pagni, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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 **no change** 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:** \$8,777  
**IMPR.:** \$44,701  
**TOTAL:** \$53,478

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 2-story dwelling of masonry exterior construction with 4,101 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 27,007 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located from .5 to .72 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-08 dwellings of masonry exterior construction ranging in size from 3,905 to 4,596 square feet of

living area. The homes range in age from 19 to 27 years old. Each comparable features a full basement with a recreation room, central air conditioning, one or two fireplaces, and a 2.5-car or a 3-car garage. The comparables have improvement assessments that range from \$36,855 to \$43,025 or from \$9.21 to \$9.44 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,478. The subject property has an improvement assessment of \$44,701 or \$10.90 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 located within the same block as the subject property. The comparables consist of 2-story class 2-08 dwellings of masonry or frame and masonry exterior construction ranging in size from 4,171 to 4,825 square feet of living area. The homes range in age from 19 to 24 years old. Each comparable features a full basement, two with a formal recreation room. Each comparable also has central air conditioning, one or two fireplaces, and a 3-car or a 4-car garage. The comparables have improvement assessments that range from \$45,728 to \$64,858 or from \$11.37 to \$13.74 per square foot of living area.

### **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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables based on each having a finished recreation room in the basement, dissimilar to the subject's unfinished basement. Additionally, appellant's comparables #1 and #2, along with board of review comparables #3 and #4, are significantly larger in dwellings size relative to the subject dwelling. The Board finds the best evidence of equity in assessment to be board of review comparables #1 and #2 as these comparables are most similar to the subject in age, design, exterior construction, dwelling size, and features. In addition, these two comparables are located closest in proximity to the subject property being on the same block as the subject as is depicted on the grid submitted by the board of review and as is evidenced by their property identification numbers (PINs). These most similar comparables in the record have improvement assessments of \$45,728 and \$56,835 or \$10.96 and \$13.41 per square foot of living area. The subject's improvement assessment of \$44,701 or \$10.90 per square foot of living area is lower than the most similar comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

After considering all the comparables submitted by the parties with emphasis on those properties with most similar features relative to the subject and most proximate in location, and after further

considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, 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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