



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

APPELLANT: Joseph Saccone
DOCKET NO.: 20-45636.001-R-1
PARCEL NO.: 14-33-423-012-0000

The parties of record before the Property Tax Appeal Board are Joseph Saccone, the appellant(s), 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 **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: \$70,763
IMPR.: \$150,697
TOTAL: \$221,460

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 three-story multi-use dwelling of masonry construction with 6,144 square feet of building area. The dwelling is approximately 128 years old. Features of the dwelling include a full unfinished basement, four bathrooms, central air conditioning, and a two-car garage. The property has a 6,433 square foot site located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on assessment inequity and a contention of law where no challenge was made to the land assessment. In support of the inequity argument, the appellant submitted limited information on five class 2-12 mixed-use equity comparable properties and

five class 2-11 multi-family equity comparable properties¹. The exact proximity of the submitted comparable properties to the subject was not provided but appellant disclosed that the comparable properties had the same neighborhood code as the subject.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated June 24, 2021, for the class 2012 subject which disclosed the subject has a total assessment of \$221,460 which reflects a land assessment of \$70,463 and an improvement assessment of \$150,697 or \$24.53 per square foot of building area, per the appellant's petition.

The appellant also checked "Contention of Law" on the petition mentioning "this unprecedented time with the COVID-19 pandemic's devastating effect on real estate values." The appellant did not provide any additional evidence or argument as to how the COVID-19 pandemic effected the subject property's value.

Based on this evidence, the appellant requested a reduced improvement assessment of \$125,517 or \$20.43 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 \$221,460. The subject property has an improvement assessment of \$150,697 or \$24.53 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on five class 2-12 mixed-use equity comparable properties and four class 2-11 comparable equity properties with varying degrees of similarities to the subject. They are improved with a three-story, mixed-use dwellings of masonry construction, located within the same subarea or within a block or ¼ mile radius of the subject. The improvements were all 130 years old and ranged: in size from 2,470 to 7,410 square feet of living area; and in assessment from \$16.95 to \$20.21 per square foot. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

As a preliminary matter, the appellant requests that the PTAB grant it relief based on the COVID-19 pandemic. The PTAB distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred -not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment. that may serve as the basis for a reduction. But the appellant is not entitled to a reduction just because the pandemic occurred. The Board has no statutory authority to reduce assessments solely because the pandemic occurred. The Board finds

¹ The appellant list the subject as a three-story class 2-11 property in one of two submitted *Comparable Sales/Assessment Grid Analysis* sheets titled *Line-Item #3 Comparables*. The appellant submitted five class 2-11 comparable properties as evidence of inequity. No explanation was provided by the appellant as to the discrepancy in the classification for the subject. Additionally, the Board takes official notice that the subject was classified as a class 2-12 property in two previous appeals.

that the appellant failed to provide sufficient evidence to show that the COVID-19 pandemic affected the market value of the subject property.

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 record contains a total of 14 equity comparable properties for the Board's consideration. The Board gives no weight to the board of reviews and the appellant's class 2-11 suggested comparable properties due to the difference in classification between them and the subject.

As to the remaining submitted class 2-12 equity comparable properties submitted by the parties, the Board finds that they lacked sufficient similarities with subject to allow a thorough analysis to determine if the subject was inequitably assessed. The Board places emphasis on those submitted comparable properties that are more proximate in location, more similar in size, and with similar features relative to the subject and will make appropriate and relevant adjustments to the best submitted comparable properties for differences from the subject in its analysis in determining whether the subject's improvement assessment is supported. The appellant failed to disclose the exact proximity of the suggested comparables to the subject provided limited information on similarities between the submitted comparables and the subject in the submitted grid analysis sheet. Additionally, the appellant lists the subject's improvement assessment as \$150,697 followed by "(both line Items)". The appellant lists the improvement assessment per square foot for the subject as \$14.39 (2-12-line Item only). It should be noted that the appellant provided a second improvement assessment per square foot for the subject of \$13.95 followed by a notation indicating "(2-11 line-item only)". The subject as described by the appellant (without explanation) presumably has 4,464 square feet of living area in the class 2-11 part of the building and 6,144 square feet of building area the class 2-12 portion of the subject for a total amount of square feet of 10,608. There was no evidence submitted by the appellant to support this contention or that the Cook Assessor has classified the subject as anything other than a class 2-12 property. Additionally, the Board finds the appellant's evidence is confusing and perhaps conflicting at times.

While this Board finds that the board of reviews evidence failed to support their contention of the correct assessment, the appellant ultimately had the burden of showing inequity in the assessment process by clear and convincing evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis 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: _____

November 25, 2025



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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