



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

APPELLANT: Paul Ceffalio
DOCKET NO.: 21-29803.001-R-1
PARCEL NO.: 13-36-222-031-0000

The parties of record before the Property Tax Appeal Board are Paul Ceffalio, the appellant, by attorney Thomas E. Sweeney, of Siegel Jennings Co., LPA 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: \$14,602
IMPR.: \$40,397
TOTAL: \$54,999

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 2021 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 multi-family building of frame exterior construction with 2,280 square feet of building area. The building is approximately 133 years old. Features of the property include a full unfinished basement, two full baths, and a 1.5-car garage. The property has a 3,245 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 five comparables with the same assessment neighborhood code as the subject and located from .7 of a mile to 1 mile from the subject. The comparables are class 2-11 properties improved with multi-family buildings of frame or stucco exterior construction ranging in size from 2,024 to 2,776 square feet

of building area. The buildings are 131 to 143 years old, four of which have partial or full basements. Each comparable has two to four full baths and one comparable has an additional half bath. Three comparables each have a 3.5-car garage. The comparables have improvement assessments that range from \$29,474 to \$38,507 or from \$11.86 to \$14.67 per square foot of building area. Based on this evidence, the appellant requested a reduction in 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 \$54,999. The subject property has an improvement assessment of \$40,397 or \$17.72 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject property and located on the same block, one of which is on the same street as the subject. The comparables are class 2-11 properties improved with 2-story multi-family buildings of frame exterior construction ranging in size from 2,164 to 2,400 square feet of building area. The buildings are 130 or 137 years old. Three comparables have full basements, two of which are finished with an apartment or a recreation room. One comparable has a crawl space foundation. One comparable has central air conditioning. Each comparable has two full baths and a 1.5-car to a 2.5-car garage. The comparables have improvement assessments that range from \$38,063 to \$43,665 or from \$17.50 to \$18.31 per square foot of building area. Based on this evidence, the board of review requests confirmation of the subject's assessment.

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 record contains nine suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2, #3 and #5 as well as board of review comparable #2 and #3 due to differences in dwelling size, central air conditioning, foundation type and/or basement finish when compared to the subject.

The Board finds the best evidence of equity to be appellant's comparable #4 and board of review comparable #4 which overall are more similar to the subject in location, age, building size and features. These comparables have improvement assessments of \$29,474 and \$39,625 or \$14.56 and \$18.31 per square foot of building area. The subject's improvement assessment of \$40,397 or \$17.72 per square foot of building area is bracketed by the best comparables in this record on a per square foot basis but slightly higher on an overall basis which appears justified due to the subject's larger dwelling size. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not

demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Paul Ceffalio, by attorney:
Thomas E. Sweeney
Siegel Jennings Co., LPA
77 W. Wacker Dr.
Suite 4500
Chicago, IL 60601

COUNTY

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