



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

APPELLANT: Rudolph Alfano  
DOCKET NO.: 21-29889.001-R-1  
PARCEL NO.: 17-17-317-029-0000

The parties of record before the Property Tax Appeal Board are Rudolph Alfano, the appellant(s); 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:** \$14,062  
**IMPR.:** \$33,435  
**TOTAL:** \$47,497

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 3,125 square foot parcel of land improved with a 149-year-old, two-story, masonry, multi-family dwelling, containing 2,100 square feet of living area. Features of the property include a full, unfinished basement and two bathrooms. The property is located in Chicago, West Chicago Township, Cook County and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation as the basis of the appeal. In support of its overvaluation argument, appellant submitted sales information on four comparable properties that sold between December 2020 and August 2022 for prices ranging between \$105.32 to \$241.21 per square foot of living area, including land. The comparable sales were improved with either a two-story or a three-story, multi-family dwelling, of masonry construction, contained between 1,848 and 4,352 square feet of living area, and had either two or three bathrooms. They were located within 0.8 mile of the subject property and were 133 years old. One of the comparable properties had a 1.5-

car garage and three of the comparable properties had a full basement. Based on this evidence, appellant requested a reduction in the subject property's assessment to \$40,530. Appellant also included a copy of the board of review's July 25, 2022, written decision reflecting a final assessment for the subject property of \$58,876.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$58,876, with an improvement assessment of \$44,814. The subject's assessment reflects a market value of \$588,760, or \$280.36 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted four comparable properties that included two sales comparables located within a quarter of a mile from the subject property. Both of the sales comparable properties were improved with two-story, multi-family dwellings of masonry construction that contained between 1,640 and 2,016 square feet of living area, full unfinished basements, and two bathrooms. They ranged in age between 143 and 148 years old and sold between April 2018 and August 2021 for prices ranging between \$347.22 and \$472.56 per square foot of living area, including land.

In rebuttal, appellant submitted a letter addressing the board of review's comparable #1. Appellant asserted that the board of review's comparable #1 underwent an extensive and costly renovation consisting of improvements to its kitchen, bathrooms, floors, walls, and included high-end finishes as well as new windows. As a result, appellant contends the board of review's comparable #1 is vastly dissimilar in condition to the subject property. In support of these arguments, appellant submitted interior photos of both the board of review's comparable #1 and the subject property.

### **Conclusion of Law**

Appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's sale comparable #1, #3, and #4. These properties sold between 2021 and 2022 for prices ranging between \$211.15 and \$241.21 per square foot of living area, including land. They were given more weight because they sold closest to the lien year at issue in the instant appeal and were most similar to the subject property in living area square footage. The Board finds the board of review's comparable #1 is renovated and in superior condition, as opposed to the subject's fair condition, and gives this comparables less weight. The Board also gives the board of review's comparable #4 less weight as this sale date is farther in time than the remaining comparables. The subject's current assessment of \$280.36 per square foot of living area, including land, reflects a market value above the market value established by the best comparables in this record. Based on this record, the Board finds appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is warranted.



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 16, 2023



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

Rudolph Alfano  
P.O. Box 583  
Hinsdale, IL 60522

COUNTY

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