



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

APPELLANT: Estate of Camelia P. Petrozzini
DOCKET NO.: 21-30383.001-R-1
PARCEL NO.: 13-25-325-012-0000

The parties of record before the Property Tax Appeal Board are Estate of Camelia P. Petrozzini, the appellant, by attorney Dora Cornelio, 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 **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: \$23,435
IMPR.: \$64,277
TOTAL: \$87,712

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 three-story multi-family building of masonry exterior construction with 5,352 square feet of gross building area and which is approximately 131 years old. Features include 3 full bathrooms, and a two-car garage. The property has a 4,687 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables¹ located in the same neighborhood code as the subject along with property characteristics sheets that were examined to correct some data in the grid analysis. The

¹ For ease of reference, the Board has renumbered the last comparable as #5.

comparables consist of class 2-11 three-story buildings of frame or masonry exterior construction that are 99 to 123 years old. The buildings range in size from 4,968 to 5,862 square feet of gross building area. Features include 4 or 6 full bathrooms. The comparables have full or partial basements, three of which are finished as an apartment. Comparable #4 has central air conditioning and four comparables have either a 3.5-car or a 6 or more-car garage. The comparables have improvement assessments ranging from \$56,000 to \$65,485 or from \$9.80 to \$12.35 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$64,277 or \$12.01 per square foot of gross building area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default. The board of review sought to have the default vacated and the Property Tax Appeal Board denied the motion to vacate default at its meeting on August 15, 2023 which was confirmed by a letter of the same date.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted a total of five equity comparables to support a reduction in the subject's assessment before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #5, due to its lack of a garage which is a feature of the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #4, which are relatively similar to the subject in location, building size, and some features. Each comparable has a superior bathroom count when compared to the subject for which adjustments should be applied to make the comparables more similar to the subject. Comparable #4 has air conditioning which is not a feature of the subject and should be adjusted as well. Each of these comparables has a superior garage capacity when compared to the subject property which necessitates further adjustments. The best comparables in the record have improvement assessments ranging from \$56,000 to \$64,587 or from \$9.80 to \$12.30 per square foot of gross building area. The subject's improvement assessment of \$77,565 or \$14.49 per square foot of gross building area is above the range of the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, 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 commensurate with the appellant's request is 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

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