



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

APPELLANT: Petrozzini Family Real Estate, LLC  
DOCKET NO.: 21-30418.001-R-1  
PARCEL NO.: 13-36-111-026-0000

The parties of record before the Property Tax Appeal Board are Petrozzini Family Real Estate, LLC, the appellant, by Ciarra Schmidt, attorney-at-law 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:** \$15,156  
**IMPR.:** \$100,714  
**TOTAL:** \$115,870

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 3,368 square foot site that is improved with two multi-family buildings. Building #1 consists of a two-story building of masonry exterior construction with 3,303 square feet of building area. The building is 128 years old. Features of the building include a full unfinished basement, central air conditioning and eight bathrooms. Building #2 is composed of a three-story building of masonry exterior construction with 2,804 square feet of building area. The building is approximately 130 years old with features that include a full unfinished basement, central air conditioning and three bathrooms.<sup>1</sup> The property 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.

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<sup>1</sup> The board of review submission included a better description of building #2 than that provided by the appellant, which was not refuted by the appellant in rebuttal.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. The appellant, however, completed Section V – Comparable Sales/Assessment Grid Analysis of the Residential Appeal only for building #1. The appellant submitted an assessment grid analysis using five equity comparables composed of class 2-11 properties improved with 1.5-story or 2-story buildings of frame, masonry or frame and masonry exterior construction that range in size from 2,803 to 3,702 square feet of building area.<sup>2</sup> The buildings range in age from 113 to 133 years old. Each property has a full basement with three being finished with either a recreation room or an apartment. The comparables have two or three bathrooms. Three comparables have either a 2.5-car or a 3.5-car garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$28,063 to \$37,392 or from \$10.01 to \$10.15 per square foot of building area. In a separate uniformity analysis, the appellant requested the improvement assessment on building #1 be reduced to \$33,260.

The appellant also submitted a separate uniformity analysis for building #2 wherein the appellant provided the parcel number (PIN), building area, neighborhood code, property class, land assessment, and building assessed value/building assessed value per square foot for five comparables. The appellant also submitted the property characteristic sheets for the comparables from which the Board was able to ascertain descriptive details for the properties. The comparables are composed of class 2-11 properties improved with 1.5-story or 2-story buildings of frame or masonry exterior construction that range in size from 2,752 to 3,265 square feet of building area and in age from 103 to 130 years old. Each property has a full basement with one having finished area, and two or three bathrooms. One comparable has central air conditioning and four comparables each have a 3.5-car garage. Each property has the same assessment neighborhood code as the subject property. Their improvement assessments range from \$24,073 to \$33,125 or from \$8.63 to \$10.15 per square foot of building area. The appellant requested the building assessment for building #2 be reduced to \$27,700.

In total the appellant requested the subject's improvement assessment be reduced to \$60,960.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,870 and an improvement assessment of \$100,714. The board of review provided a separate equity analysis for each of the buildings located on the subject property.

The board of review disclosed building #1 has an improvement assessment of \$53,759 or \$16.28 per square foot of building area. In support of its contention of the correct assessment for building #1 the board of review submitted information on four equity comparables improved with two-story or three-story buildings of masonry exterior construction that range in size from 3,048 to 3,216 square feet of building area. The buildings range in age from 99 to 131 years old. Each property has a full basement with one having finished area. One comparable has central air conditioning and two comparables have either a 2-car or 3-car garage. Each property has two or three bathrooms. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. These properties have improvement

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<sup>2</sup> The appellant submitted copies of the property characteristic sheets from the Cook County Assessor's Office for the comparables from which descriptive information was verified, added or corrected by this Board.

assessments ranging from \$52,614 to \$65,312 or from \$16.36 to \$21.43 per square foot of building area.

The board of review disclosed building #2 has an improvement assessment of \$46,955 or \$16.75 per square foot of building area. In support of its contention of the correct assessment for building #2 the board of review submitted information on four equity comparables improved with two-story buildings of masonry exterior construction that range in size from 2,656 to 3,128 square feet of building area. The buildings range in age from 111 to 131 years old. Each property has a full unfinished basement and two or four bathrooms. Two comparables have a 2-car garage. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. These properties have improvement assessments ranging from \$56,937 to \$60,125 or from \$19.15 to \$22.18 per square foot of building area.

### **Conclusion of Law**

The appellant 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.

With respect to building #1 the Board finds the best evidence of assessment equity to be the board of review analysis using four comparables that have varying degrees of similarity to the subject building in age, size, and features. These comparables have improvement assessments that range from \$52,614 to \$65,312 or from \$16.36 to \$21.43 per square foot of building area. Building #1 has an improvement assessment of \$53,759 or \$16.28 per square foot of building area which falls within the total improvement assessment range but is below the range on a per square foot of building area basis as established by the best comparables in this record. The Board gives less weight to the appellant's analysis due to the fact, with the exception of comparable #4, the comparables are less similar to the subject building in size than are the comparables presented by the board of review.

With respect to building #2 the Board gives less weight to appellant's comparables #2 and #5 as well as board of review comparable #1 due to differences from the subject in building size. The remaining comparables range in size from 2,656 to 2,867 square feet of building area and in age from 103 to 131 years old. These properties have varying degrees of similarity to the subject in features with a primary difference being none have central air conditioning, a feature of the subject, necessitating upward adjustments to make them more equivalent to the subject for this difference. Their improvement assessments range from \$24,073 to \$60,125 or from \$8.63 to \$22.18 per square foot of building area. Building #2 has an improvement assessment of \$46,955 or \$16.75 per square foot of building area, which is within the range of the best comparables.

Based on this record 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

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