



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

APPELLANT: A. Saccone & Sons
DOCKET NO.: 21-30706.001-R-1
PARCEL NO.: 13-36-232-006-0000

The parties of record before the Property Tax Appeal Board are A. Saccone & Sons, the appellant, by attorney Ciarra 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: \$12,825
IMPR.: \$60,130
TOTAL: \$72,955

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 two improvements. Improvement #1 is a 2-story building of frame exterior construction with 1,386 square feet of living area. The building is approximately 131 years old and features a crawl space foundation and a 1-car garage. Improvement #2 is a dwelling with 896 square feet of living area. The property has a 2,850 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 and 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables for Improvement #1. The comparables are located within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story, class

2-11 buildings of frame or frame and masonry exterior construction ranging in size from 1,280 to 1,500 square feet of building area. The buildings range in age from 131 to 141 years old. Four comparables have a basement finished with a recreation room and one comparable has a slab foundation. One comparable has a 2-car garage. The comparables have improvement assessments ranging from \$18,765 to \$27,750 or from \$14.66 to \$20.02 per square foot of building area.

For Improvement #2, the appellant submitted information on five comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story or 1.5-story, class 2-02 homes of frame exterior construction ranging in size from 945 to 998 square feet of living area. The dwellings range in age from 132 to 139 years old. Each comparable has a basement finished with a recreation room or an apartment. Two comparables each have a 1-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$18,015 to \$20,415 or from \$18.57 to \$21.33 per square foot of living area.

The appellant reported Improvement #1 has an improvement assessment of \$32,175 or \$23.21 per square foot of building area and Improvement #2 has an improvement assessment of \$27,955 or \$31.20 per square foot of living area. Based on this evidence the appellant requested a reduction in Improvement #1's assessment to \$25,973 or \$18.74 per square foot of building area and a reduction in Improvement #2's assessment to \$17,552 or \$19.59 per square foot of living area, for a reduced total improvement assessment of \$43,525.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,955. The subject property has a total improvement assessment of \$60,130. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for Improvement #1. The comparables are located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-11 buildings of frame or masonry exterior construction ranging in size from 1,552 to 2,070 square feet of building area. The buildings range in age from 126 to 134 years old. Each comparable has a basement, two of which are finished with a recreation room. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$36,112 to \$48,364 or from \$23.31 to \$24.67 per square foot of building area.

The board of review listed four comparables for Improvement #2 in its Notes on Appeal, with per square foot improvement assessments ranging from \$31.72 to \$36.48. The Board finds these comparables were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the comparables listed only in the Notes on Appeal by the board of review are given no weight.

Based on this evidence the board of review requested 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.

With respect to Improvement #1, the record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and the board of review's comparables #1, #2, and #3, due to substantial differences from Improvement #1 in design or building size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, and #5 and the board of review's comparable #4, which are more similar to Improvement #1 in design, building size, age, location, and some features, although four comparables have a basement unlike Improvement #1 and four comparables lack a garage that is a feature of the Improvement #1, suggesting adjustments to these comparables would be needed to make them more equivalent to Improvement #1. These comparables have improvement assessments ranging from \$18,765 to \$36,112 or from \$14.66 to \$23.27 per square foot of building area. Improvement #1's assessment of \$32,175 or \$23.21 per square foot of building area falls within the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from Improvement #1, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #1 was inequitably assessed and a reduction in Improvement #1's assessment is not justified.

With respect to Improvement #2, the record contains a total of five equity comparables for the Board's consideration. The only evidence regarding the features of Improvement #2 was presented by the board of review, which disclosed only Improvement #2's dwelling size. Given neither the appellant nor the board of review disclosed the age and other features of Improvement #2, the Board cannot conduct a meaningful comparative analysis of these comparable properties to Improvement #2 to determine whether Improvement #2 has been inequitably assessed. Based on this limited record the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #2 was inequitably assessed and a reduction in Improvement #2'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

A. Saccone & Sons, by attorney:
Ciarra Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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