



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

APPELLANT: Anthony Giannini, Sr.
DOCKET NO.: 21-31051.001-R-1
PARCEL NO.: 17-17-418-011-0000

The parties of record before the Property Tax Appeal Board are Anthony Giannini, Sr., the appellant, by attorney George J. Relias, of Relias Law Group, 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: \$18,279
IMPR.: \$75,400
TOTAL: \$93,679

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-story mixed-use building of masonry exterior construction with 5,198 square feet of building area. The building is approximately 145 years old. Features of the building include an unfinished basement and central air conditioning.¹ The property has a 4,062 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both assessment inequity and overvaluation. The subject's land assessment was not challenged.

¹ The Board finds the best source of information regarding the subject's garage amenity was found in the property characteristics sheets from the Cook County Assessor's website, which were submitted by the appellant reports the subject has no garage amenity.

In support of the appellant's inequity argument, the appellant submitted a grid analysis and printouts from the Cook County Assessor's website with information on five comparable sales located in the same neighborhood code as the subject property. The comparables are improved with 2-story or 3-story class 2-12 buildings of masonry exterior construction ranging in size from 4,152 to 6,240 square feet of building area. The buildings range in age from 108 to 135 years old. Each comparable lacks a basement foundation. The comparables have improvement assessments ranging from \$53,188 to \$84,555 or from \$11.81 to \$13.55 per square foot of building area.

In support of the overvaluation argument, the appellant submitted a grid analysis, and printouts from the Cook County Assessor's website with information on three comparable sales located in the same neighborhood code as the subject property. The comparables have sites ranging in size from 1,707 to 3,100 square feet of land area and are improved with 2-story or 3-story class 2-12 buildings of masonry exterior construction ranging in size from 3,958 to 4,488 square feet of building area. The buildings range in age from 76 to 136 years old. Each comparable lacks a basement foundation and two comparables have central air conditioning. The comparables sold from April 2019 to November 2021 for prices ranging from \$225,000 to \$850,000 or from \$56.85 to \$192.31 per square foot of building area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$84,605. The requested assessment reflects a total market value of \$846,050 or \$162.76 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$66,326 or \$12.76 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,566. The subject's assessment reflects a market value of \$1,015,660 or \$195.39 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$83,287 or \$19.54 per square foot of building area.

As to the inequity argument, the board of review submitted four comparables located in the same neighborhood code as the subject property. The comparables are improved with 3-story class 2-12 buildings of masonry exterior construction ranging in size from 3,991 to 5,019 square feet of building area. The buildings range in age from 124 to 140 years old. Each comparable has a basement, one of which is finished with an apartment.² Each building has central air conditioning and one property has a 3-car garage. The comparables have improvement assessments ranging from \$69,852 to \$79,962 or from \$14.68 to \$20.04 per square foot of building area.

² The Board finds, based on a printout from the Cook County Assessor's website, submitted by the appellant, that board of review comparable #1 has a full basement finished with an apartment.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on one comparable sale located in the same assessment neighborhood code as the subject property. The property has a 2,675 square foot site improved with a 3-story class 2-12 buildings of masonry exterior construction with 3,991 square feet of building area. The building is 124 years old and has an unfinished basement and central air conditioning. This comparable sold in November 2021 for \$880,000 or \$220.50 per square foot of building area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant contended the board of review properties are not comparable to the subject property due to differences in age, site size, building size and room counts.

Conclusion of Law

The appellant contends, in part, assessment inequity as an alternative 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, based on inequity is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight each of the appellant's comparables which differ from the subject in age and/or foundation type. The Board gives less weight to board of review comparables #1 and #4 which differs from the subject in finished basement amenity and/or age.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 which are more similar to the subject in location, story height and most features. Although, these two comparables are somewhat newer in age when compared to the subject suggesting a downward adjustment for this difference from the subject properties. These two comparables have improvement assessments of \$71,595 and \$73,679 or \$14.68 and \$16.20 per square foot of building area. The subject's improvement assessment of \$83,287 or \$16.02 per square foot of building area falls above the two best equity comparables in the record on an overall improvement assessment basis and within the range on a per square foot improvement basis. However, given the subject's age relative to the two best comparables the subject's higher overall improvement assessment appears excessive. Therefore, after considering appropriate adjustments to the two best comparables for differences with the subject, the Board finds the subject's assessment is excessive and a reduction, based on lack of uniformity, is warranted.

The appellant also 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). After considering the reduction to the

subject's assessment based on uniformity, the Board finds a further reduction in the subject's assessment based on overvaluation 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: _____

June 17, 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

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