



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

APPELLANT: Kenneth Tazioli  
DOCKET NO.: 21-31173.001-R-1  
PARCEL NO.: 09-26-410-002-0000

The parties of record before the Property Tax Appeal Board are Kenneth Tazioli, the appellant(s), by attorney Gregory J. Hilton, of Property Tax Solutions 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:** \$6,682  
**IMPR.:** \$38,318  
**TOTAL:** \$45,000

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 is improved with a single-family, two-story dwelling of frame-and-masonry construction containing 2,208 square feet of living area. As of the instant lien date the subject was 96 years old. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The subject has a 7,425 square foot site and is in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on the recent sale of the subject.

Appellant presented evidence of the February 17, 2021 purchase of the subject for \$450,000. Appellant provided the settlement statement and warranty deed. The settlement statement con-

firms the settlement date of February 17, 2021 for a sale price of \$450,000. The sellers are listed as Kenneth Tazioli and Stephanie Battaglia and the buyers are listed as James Contino and Judy Contino. In the petition Appellant contends that the transfer was not between family members or related corporations. Appellant also contends that the subject was advertised for sale for 651 days. And Appellant asserts that the subject was not sold due to a foreclosure action.

The Cook County Board of Review (BOR) submitted its “Board of Review Notes on Appeal” wherein the subject’s final assessment of \$47,375 was disclosed. This assessment reflects a market value of \$473,750 using the Cook County Real Property Classification Ordinance for Class 2 property of 10%. The subject’s assessment reflects a market value of \$214.56 per square foot of living area, including land.

The BOR submitted four sales comparables in support of its final assessment. The properties are described as two-story dwellings, with no further evidence of proximity to the subject. All four BOR comparables share the same neighborhood code as the subject. Three are masonry construction, and one is frame-and-masonry. Two have air conditioning. As of the lien date the BOR comparables range from 72 to 93 years old. The comparables range from 2,364 to 3,141 square feet of building area and have improvement assessments from \$16.16 to \$19.43 per square foot of building area.

The BOR did not address the recent purchase of the subject.

### **Conclusions of Law**

Appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation as the bases of the appeal.

When market value is the basis of the appeal, the value of the property must be proven 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.

Illinois law provides that “fair cash value” is “[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.” 35 ILCS 200/1-50. This is also the definition of a sale made “at arm’s length.” *Calumet Transfer, LLC v. Property Tax Appeal Bd.*, 929 N.E. 2d 139, 140 (1st Dist. 2010). The court in *Calumet Transfer* held that “fair cash value” is synonymous with “fair market value” and that the “best evidence of fair cash value is an arm’s-length sale.” *Id.* at 142.

Arm’s length is defined as: “Of or relating to dealings between two parties who are not related or not on close terms and who are presume to have roughly equal bargaining power; not involving a confidential relationship.” Black’s Law Dictionary 103, (7th Ed. 1999).

“[A] contemporaneous sale between parties dealing at arm’s length is not only relevant to the question of fair cash value but would be practically conclusive on the issue of whether an assessment was at full value.” *Bloomington Public Schools v. Illinois Property Tax Appeal Board*,

379 Ill. App. 3d 387,392 (4th Dist. 2008) citing *People ex rel v. Korzen v. Belt Ry. Co. of Chicago*, 37 Ill. 2d 158, 161 Ill. 1967).

The Board finds the best evidence of market value to be the recent purchase of the subject. The uncontested evidence in this record consists of the settlement statement and warranty deed. Both evince that less than two months from the instant lien date the subject was purchased for \$450,000. The seller and buyer do not appear to be related parties, and the subject was listed on the open market for 651 days. In the absence of any contrary evidence or argument from the BOR, this Board finds Appellant has proven that the instant sale meets all the essential elements of an arm's-length transaction.

Based on this record, the Board finds that Appellant has proven, by a preponderance of the evidence, that the subject is overvalued. The Board finds the subject property had a market value of \$450,000 as of January 1, 2021. Since market value has been established, the 2019 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. The Board finds that after this reduction for market value, the subject's assessment is equitable.

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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kenneth Tazioli, by attorney:  
Gregory J. Hilton  
Property Tax Solutions  
16 W. Ontario  
2nd Floor  
Chicago, IL 60654

COUNTY

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