



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

APPELLANT: Ronald Caliendo
DOCKET NO.: 21-41898.001-R-1
PARCEL NO.: 12-12-112-004-0000

The parties of record before the Property Tax Appeal Board are Ronald Caliendo, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$9,920
IMPR.: \$34,080
TOTAL: \$44,000

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 4-story dwelling of masonry exterior construction with 1,800 square feet of living area. The dwelling was built in 1994 and is approximately 27 years old. Features of the home include a basement, central air conditioning, one fireplace and a 3-car garage. The property has an approximately 4,960 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-34 dwellings of masonry exterior construction ranging in size from 1,312 to 1,772 square feet of living area. The homes range in age from 45 to 67 years

old. Each comparable has a basement, central air conditioning and from a 1-car to a 2-car garage. Two dwellings each have one fireplace. The comparables have improvement assessments ranging from \$21,130 to \$26,572 or from \$15.00 to \$17.23 per square foot of living area. The appellant submitted the final decision issued by the board of review disclosing the total assessment for the subject of \$44,000. The subject property has an improvement assessment of \$34,080 or \$18.93 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,692 or \$15.94 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). By letter dated June 1, 2023, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). On June 30, 2023, the Cook County Board of Review filed a Motion to Vacate Default. On August 15, 2023 the Board denied the board of review's request to vacate the default and by letter, dated August 24, 2023 again found the Cook County Board of Review in default in this appeal.

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.

The Board finds the only evidence of assessment equity in the record to be the four comparables submitted by the appellant. The Board gives less weight to appellant comparable #3 which is less similar to the subject in dwelling size than other properties in the record. The remaining comparables are similar to the subject in location, design, dwelling size and some features however, each of these properties are substantially older in age and have smaller garage capacity relative to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These three comparables have improvement assessments ranging from \$25,680 to \$26,572 or from \$15.00 to \$17.23 per square foot of living area. The subject property has an improvement assessment of \$34,080 or \$18.93 per square foot of living area, which falls above the range established by the most similar equity comparables in the record. Given the subject's newer age and larger garage size, relative to the best comparables, a higher overall improvement assessment and per square foot assessment appears to be logical. Therefore, after considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably.

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: _____

December 17, 2024



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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