



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

APPELLANT: Cordelia J. Capparelli
DOCKET NO.: 21-41930.001-R-1
PARCEL NO.: 09-25-322-047-0000

The parties of record before the Property Tax Appeal Board are Cordelia J. Capparelli, the appellant; 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: \$11,160
IMPR.: \$34,000
TOTAL: \$45,160

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 1-story dwelling of masonry exterior construction with 1,621 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 5,580 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story, class 2-03 homes of masonry or frame and masonry exterior construction. The dwellings range in size from 1,332 to 1,790 square feet of living area and are 68 or 69 years old. Each home has a basement, two of which are finished with a

recreation room. Four homes have central air conditioning, three homes each have one or two fireplaces, and four homes have from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$19,750 to \$35,750 or from \$12.45 to \$22.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$26,957.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,000. The subject property has an improvement assessment of \$35,840 or \$22.11 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story or 1.5-story class 2-03 homes of masonry or frame and masonry exterior construction ranging in size from 1,466 to 1,767 square feet of living area. The dwellings range in age from 65 to 80 years old. Each home has a basement, two of which have finished area, and a 2-car garage. Three homes each have central air conditioning and one home has a fireplace. The comparables have improvement assessments ranging from \$34,006 to \$40,700 or from \$22.64 to \$24.01 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #2, #3, and #4, which are 1.5-story homes compared to the subject 1-story home and two of these comparables are substantially older homes than the subject. The Board gives less weight to the appellant's comparable #3, which is a substantially smaller home than the subject and lacks a garage compared to the subject's 2-car garage. The Board also gives less weight to the appellant's comparable #4, which has an improvement assessment considerably lower than the other comparables in this record, indicating this property is an outlier.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #5 and the board of review's comparable #1, which are more similar to the subject in dwelling size, age, location, and some features, although two of these comparables have finished basement area unlike the subject and one comparable lacks central air conditioning that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$32,250 to \$35,750 or from \$18.85 to \$23.20 per square foot of living area. The

subject's improvement assessment of \$35,840 or \$22.11 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment but within the range on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: July 16, 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

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

APPELLANT

Cordelia J. Capparelli
7312 N. Oriole Ave.
Chicago, IL 60631

COUNTY

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