



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

APPELLANT: Richard Renzetti
DOCKET NO.: 21-44192.001-R-1
PARCEL NO.: 13-26-426-025-0000

The parties of record before the Property Tax Appeal Board are Richard Renzetti, 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 ***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: \$14,789
IMPR.: \$62,803
TOTAL: \$77,592

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 two-story multi-family dwelling of masonry exterior construction with 3,100 square feet of living area. The dwelling is approximately 113 years old. Features of the home include a full unfinished basement, two full bathrooms and a 2-car garage. The property has a 4,250 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 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 that have the same assessment neighborhood code as the subject and are located on the same street as the subject property. The comparables are class 2-11 properties that are improved with two-story multi-family dwellings of brick exterior construction that range in size from 2,716 to 3,080 square feet of living area. The dwellings are 113 or 118 years old. Each

comparable has a full or partial unfinished basement, two or three full bathrooms and either a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$30,962 to \$38,826 or from \$11.00 to \$13.06 per square foot of living area. The appellant described the subject and each comparable as a “greystone.”

Based on this evidence, the appellant requested that the subject’s improvement assessment be reduced to \$36,394 or \$11.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,592. The subject property has an improvement assessment of \$62,713 or \$20.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood as the subject and are located on the same street as the subject property. The comparables are class 2-11 properties that are improved with two-story multi-family dwellings of masonry exterior construction that range in size from 2,832 to 3,270 square feet of living area. The dwellings are 112 or 113 years old. Each comparable has a full unfinished basement, two or three full bathrooms and a 2-car garage. The comparables have improvement assessments ranging from \$61,709 to \$68,562 or from \$20.97 to \$22.38 per square foot of living area. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

In written rebuttal the appellant critiqued the comparables submitted by the board of review. The appellant argued that board of review comparable #1 is a “queen anne,” while the subject property is a “Greystone” that has a spacious duplexed owner’s unit, according to the copy of the Multiple Listing Service (MLS) printout provided by the appellant; board of review comparable #2 receives the senior assessment freeze exemption, which freezes its equalized assessed value and therefore the tax bill is not affected by the value placed on the property by the board of review;¹ and board of review comparable #3 received a 14.6% reduction in its building assessed value from the Cook County Board of Review in 2022, reducing its building assessed value per square foot to \$18.60 as depicted in the printout out of the Cook County Board of Review Decision Search. For these reasons, the appellant contended the board of review comparables are not similar enough to the subject property to be used for comparison.

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

¹ Section 1910.10(f) of the rules of the Property Tax Appeal Board states: The Property Tax Appeal Board is **without jurisdiction** to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86Ill.Admin.Code §1910.10(f)).

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 record contains seven suggested comparable properties for the Board's consideration. The Board finds all the comparables have the same property class as the subject and are relatively similar to subject in location, dwelling size, age and some features. The comparables have improvement assessments ranging from \$30,962 to \$68,562 or from \$11.00 to \$22.38 per square foot of living area. The subject's improvement assessment of \$62,713 or \$20.23 per square foot of living area falls within the range established by the comparables in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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 18, 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

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