FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ross Valenti
DOCKET NO.: 21-44252.001-R-1
PARCEL NO.: 17-33-211-019-0000

The parties of record before the Property Tax Appeal Board are Ross Valenti, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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 ***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:	$13,750
IMPR.:	$51,973
TOTAL:	$65,723

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 is improved with a 3-story multi-family building of masonry exterior construction with 3,723 square feet of building area. The building is approximately 118 years old. Features of the building include a full basement and 3 full bathrooms. The property has a 3,125 square foot site and is located in Chicago, South Chicago 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 comparables with the same assessment neighborhood code as the subject. Three comparables are also located along the same street as the subject, two of which are also on the subject's same block. The comparables consist of 2-story or 3-story, multi-family buildings of masonry exterior construction ranging in size from 3,004 to 4,554 square feet of building area. The buildings are from 116 to 135 years old. The buildings each have a full basement and from 3 to 6 full bathrooms. No data was provided if the basements have finished area. One comparable has central air conditioning, and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from $33,990 to $51,250 or from $10.20 to $11.81 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $41,474 or $11.14 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 $65,723. The subject property has an improvement assessment of $51,973 or $13.96 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four comparables with the same assessment neighborhood code as the subject and located within the subject’s same block or approximately ¼ of a mile from the subject. Three comparables are also located along the same street as the subject. The comparables consist of class 2-11, 3-story multi-family buildings of masonry exterior construction ranging in size from 3,492 to 3,891 square feet of building area. The buildings are 110 to 133 years old. One building has a concrete slab foundation, and three buildings each have a full basement with one having finished area. The buildings have 3 full or 6 full and 1 half bathrooms. Two comparables have central air conditioning, and one comparable has a 2-car garage. The comparables have improvement assessments ranging from $51,402 to $62,250 or from $14.71 to $16.65 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables #1, #3 and #4 as well as the board of review comparables #1 and #4 due to differences from the subject in design, building sizes, older ages, foundation type and/or presence of central air conditioning, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties’ remaining comparables. These comparables are located in the same assessment neighborhood code as the subject and are overall more similar to the subject in design, building size, age, basement foundation and some features. These three comparables have improvement assessments ranging from $43,054 to $57,250 or from $10.20 to $14.72 per square foot of building area. The subject's improvement assessment of $51,973 or $13.96 per square foot of building area falls within the range established by the best comparables in the record. After considering adjustments to the best 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 was inequitably assessed and a reduction in the subject's assessment 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:

C E R T I F I C A T I O N

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

Ross Valenti, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602

COUNTY

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