



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

APPELLANT: Geremia Balice  
DOCKET NO.: 21-46361.001-R-1 through 21-46361.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Geremia Balice, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-46361.001-R-1	24-17-106-009-0000	2,660	14,847	\$17,507
21-46361.002-R-1	24-17-106-010-0000	3,511	14,847	\$18,358

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 two parcels improved with a 3-story multi-family building of frame and masonry exterior construction that has 5,880 square feet of building area. The building is approximately 44 years old and features a concrete slab foundation. The property has a combined 7,714 square foot site and is located in Chicago Ridge, Worth 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 six equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 3-story class 2-11 buildings of masonry exterior construction ranging in size from 5,625 to 6,279 square feet of building area. The buildings range in age from

25 to 44 years old. Two comparables have an unfinished basement, three comparables have a concrete slab foundation and one comparable has a crawl space foundation. Four buildings have central air conditioning and three properties have either a 3-car or a 4-car garage. The comparables have improvement assessments ranging from \$27,979 to \$31,168 or from \$4.67 to \$5.36 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$29,694 or \$5.05 per square foot of building area.

The board of review submitted one "Board of Review Notes on Appeal" for the subject's parcel identified as 24-17-106-009. The appellant submitted a copy of the Cook County Board of Review's final decision, disclosing the combined total assessment for the subject's two parcels of \$45,731. The appellant reported the subject property has a combined total improvement assessment of \$39,560 or \$6.73 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables.<sup>1</sup> Board of review comparables #2, #3 and #4 are located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 buildings of masonry or frame and masonry exterior construction ranging in size from 3,938 to 5,161 square feet of building area. The buildings range in age from 43 to 48 years old. Two comparables have an unfinished basement and each property has from a 2-car to a 4-car garage. The comparables have improvement assessments ranging from \$28,630 to \$37,467 or from \$7.26 to \$8.23 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued the board of review's presentation of the subject property in two columns misrepresents the true per square foot improvement assessment of \$6.73. The appellant critiqued the board of review's three comparable properties contending the properties differ from the subject in story height and building size.

### **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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #3 along with board of review comparables #2 and #4 which differ from the subject in foundation type and/or building size.

---

<sup>1</sup> The subject property's two PINs are presented in the board of review's grid analysis as the subject property and comparable #1.

The Board finds the best evidence of assessment equity to be appellant comparables #4, #5 and #6 along with board of review comparable #2 which are more similar to the subject in location, classification, building size and foundation type. However, three of these best comparables are newer in age when compared to the subject, three of these comparables have a garage amenity unlike the subject property and three of these properties have central air conditioning which the subject lacks, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$29,258 to \$37,467 or from \$5.06 to \$7.26 per square foot of building area. The subject's improvement assessment of \$39,560 or \$6.73 per square foot of building area falls within the range established by the best comparables in this record. However, after considering adjustments to the best comparables for differences from the subject, 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 commensurate with the request 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: \_\_\_\_\_

May 20, 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

Geremia Balice, by attorney:  
Joanne Elliott  
Elliott & Associates Attorneys, PLLC  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

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