FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joseph Scalise
DOCKET NO.: 21-48782.001-R-1
PARCEL NO.: 17-28-302-048-0000

The parties of record before the Property Tax Appeal Board are Joseph Scalise, the appellant, by Mary Kate Gorman, Attorney at Law in Tinley Park; 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:	$13,200
IMPR.:	$25,974
TOTAL:	$39,174

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 one-story dwelling of masonry exterior construction with 1,449 square feet of living area. The dwelling is approximately 91 years old. The home features a full basement, one bathroom and a one-car garage. The property has a 3,000 square foot site and is located in Chicago, South Chicago 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located from .30 to .98 of a mile from the subject property. The comparables are improved with dwellings of masonry exterior construction ranging in size from 1,260 to 1,449 square feet of living area. The dwellings are 133 or 143 years old. The comparables each have a full basement, one or one and one-half bathrooms and a one-car garage.

The appellant did not provide data regarding basement finish, if any, of the comparables. The comparables have improvement assessments that range from $10,352 to $14,450 or from $13.05 to $14.10 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $19,837 or $13.69 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 $39,175. The subject property has an improvement assessment of $25,975 or $17.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block as the subject property, ¼ of a mile from the subject or within the subject's subarea, one of which is also along the same street as the subject. The comparables are improved with one-story dwellings of masonry exterior construction ranging in size from 1,116 to 1,178 square feet of living area. The dwellings are from 49 to 118 years old. The comparables each have a full basement, one of which is finished with a formal recreation room. One comparable has central air conditioning, each comparable has one or two bathrooms and two comparables each have a two-car garage. The comparables have improvement assessments that range from $26,360 to $32,250 or from $23.62 to $27.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted six comparable properties for the Board's consideration. The Board finds none of the comparables are truly similar to the subject in age and/or dwelling size. Nevertheless, the Board has given less weight to the appellant's comparable #3 and board of review comparable #3, which are less similar to the subject in age than are the other comparables in the record. The appellant's comparable #3 is 52 years older than the subject and board of review comparable #3 is 49 years newer than the subject.

The Board finds the appellant's comparables #1 and #2, along with board of review comparables #1 and #2 have the same assessment neighborhood code and property classification code as the subject. The Board finds appellant's comparables #1 and #2 are more similar to the subject in dwelling size, but each dwelling is 42 years older than the subject and the comparables are located from .61 to .98 miles away from the subject. Likewise, the Board finds board of review comparables #1 and #2 are more similar to the subject in location, being within ¼ of a mile from the subject property and the dwellings are 9 and 27 years older in age, but each dwelling is 19% or 23% smaller in size when compared to the subject. Additionally, these four comparables have varying degrees of similarity when compared to the subject in bathroom count, central air conditioning and garage amenity. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these four comparables have improvement assessments ranging from $10,811 to $28,800 or from $13.05 to $24.49 per square foot of living area. The subject's improvement assessment of $25,975 or $17.93 falls within the range established by the more similar comparables in the record. Based on this record and after considering adjustments to the best 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.

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

Joseph Scalise, by attorney:
Mary Kate Gorman
Attorney at Law
18400 Maple Creek Drive
Suite 200
Tinley Park, IL 60477

COUNTY

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