



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

APPELLANT: Carl Salvato
DOCKET NO.: 21-48799.001-R-1
PARCEL NO.: 17-33-113-049-0000

The parties of record before the Property Tax Appeal Board are Carl Salvato, 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 **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: \$7,691
IMPR.: \$35,044
TOTAL: \$42,735

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 townhome of masonry exterior construction with 2,310 square feet of living area. The dwelling is approximately 28 years old. Features of the townhouse include a full basement, central air conditioning, a fireplace, and a 1.5-car garage. The property has a 1,748 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales, two of which are located in the same neighborhood code as the subject and from .75 to .90 of a mile from the subject. The comparables consist of two-story townhouses of masonry exterior construction which are 4 to 19 years old. The homes range in size from 2,000 to 2,122 square feet of living area. Each townhome has a full or partial basement, central air conditioning and either a one-car or a two-

car garage. Two comparables each have a fireplace. The comparables sold from October 2020 to September 2021 for prices ranging from \$400,000 to \$410,000 or from \$188.50 to \$205.00 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$40,463, which would reflect a market value of approximately \$404,630, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,999. The subject's assessment reflects a market value of \$469,990 or \$203.46 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on twelve comparable sales located in the subject's neighborhood code. The comparables consist of class 2-95 two-story or three-story townhomes of masonry exterior construction which range in age from 16 to 39 years old. The comparables range in size from 1,599 to 2,220 square feet of living area. Seven townhomes have full or partial basements, one of which is finished, and five comparables have slab and crawl-space foundations. Features include central air conditioning and eleven comparables have from a one-car to a two-car garage. One comparable has a fireplace. The comparables sold from June 2018 to December 2021 for prices ranging from \$382,000 to \$622,000 or from \$227.92 to \$357.14 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of fifteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3, due to its newer age of 4 years old when compared to the subject which is 28 years old. The Board has given reduced weight to the board of review comparables, which differ substantially in story height, foundation type, and/or dwelling size when compared to the subject. Seven comparables sold in 2018 or 2019, dates less proximate in time to the valuation date at issue of January 1, 2021. In addition, the Board finds that board of review comparables #1 and #8, each appear to be outliers with substantially higher sales prices when compared to the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2, as these comparables are similar to the subject in design, exterior construction and several features. Each of these townhomes are newer and smaller than the subject indicating that adjustments for these differences would be warranted. These comparables sold in March and September 2021 for prices of \$400,000 and \$403,888 or for \$188.50 and \$192.33 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$469,990 or \$203.46 per square foot of living area, including land, which is above the best comparable sales in this record both in terms of overall value and on a per square foot of living area basis. Based on this evidence and after considering the fact that the subject is older and is larger than the best comparables in this record, the Board finds 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: _____

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

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