



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

APPELLANT: Rudolph Luciani
DOCKET NO.: 21-50364.001-R-1
PARCEL NO.: 14-32-225-006-0000

The parties of record before the Property Tax Appeal Board are Rudolph Luciani, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C., 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: \$51,587
IMPR.: \$175,116
TOTAL: \$226,703

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 three-story multi-family building of masonry exterior construction with 9,008 square feet of gross building area and which is approximately 133 years old. Features include a full basement finished as an apartment, central air conditioning, 5 bathrooms, and a three-car garage. The property has a 4,127 square foot site and is located in Chicago, North 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables, three of which are located in the same neighborhood code as the subject. The comparables consist of class 2-11 buildings of masonry exterior construction that are 4 to 128 years old. The buildings range in size from 7,755 to 11,650 square feet of gross building area.

Features include 5 to 10 bathrooms, and two buildings have 2 and 6 half-baths. Four buildings have full basements and comparable #1 has a concrete slab foundation. Four comparables have central air conditioning and three have two-car or three-car garages. The comparables have improvement assessments ranging from \$110,813 to \$220,125 or from \$11.95 to \$18.89 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$151,384 or \$16.81 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,703. The subject property has an improvement assessment of \$175,116 or \$19.44 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables which are located in the same neighborhood code and ¼ of a mile from the subject. The comparables consist of class 2-11 three-story buildings of masonry exterior construction that are 104 to 143 years old. The buildings range in size from 6,615 to 6,957 square feet of gross building area. Each comparable has a full basement, three of which have an apartment or a formal recreation room. The comparables have 4 to 6 bathrooms, two of which each have 4 half-baths. Three comparables have central air conditioning, one comparable has two fireplaces, and two comparables each have a two-car garage. The comparables have improvement assessments ranging from \$138,026 to \$213,875 or from \$20.20 to \$32.33 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that board of review comparable #1 is reportedly 104 years old whereas the subject building is 133 years old.¹ The appellant also pointed out the gross building sizes of the board of review comparables as compared to the subject that contains 9,008 square feet of gross building area.

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 a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as well as board of review comparable #3, due to its slab foundation and/or lack of air conditioning when compared to the subject. The Board has given reduced weight to

¹ The Board notes that appellant's comparable #2 is reported to be a 4 year old building as compared to the 133 year old subject.

appellant's comparable #2 due to its reported age of 4 years old as compared to the subject building that exceeds 100 years old.

The Board finds the best evidence of assessment equity are appellant's comparables #3, #4 and #5 as well as board of review comparables #1, #2 and #4, which are relatively similar to the subject in location, exterior construction, age and foundation type. Adjustments to these six best comparables are necessary for differences in age, building size, bathroom count, and/or lack of a garage, which is a feature of the subject. The best comparables in the record have improvement assessments ranging from \$143,933 to \$220,125 or from \$18.28 to \$32.33 per square foot of gross building area. The subject's improvement assessment of \$175,116 or \$19.44 per square foot of gross building area falls within the range of the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis which appears to be logical given the necessary adjustments to the comparables to make them more equivalent to the subject property.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this record and after considering appropriate adjustments to the best comparables in the record 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

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: _____

March 18, 2025

Clerk of the Property Tax Appeal Board

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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