



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

APPELLANT: Katherine Battaglia
DOCKET NO.: 21-50498.001-R-1
PARCEL NO.: 13-13-331-006-0000

The parties of record before the Property Tax Appeal Board are Katherine Battaglia, 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 **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: \$15,625
IMPR.: \$49,373
TOTAL: \$64,998

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 3,405 square feet of gross building area and is approximately 96 years old. Features include a full unfinished basement, 3 bathrooms, and a two-car garage. The property has a 3,125 square foot site and is located in Chicago, Jefferson 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 seven equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-11 buildings of masonry exterior construction that range in age from 44 to 118 years old. The buildings range in size from 3,400 to 3,542 square feet of gross building area. Features

include 3 bathrooms and a full or partial basement. Five comparables each have a one-car or a two-car garage. The comparables have improvement assessments ranging from \$24,555 to \$34,003 or from \$7.22 to \$9.60 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$27,581 or \$8.10 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 \$66,121. The subject property has an improvement assessment of \$50,496 or \$14.83 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 located in the same neighborhood code as the subject and within ¼ of a mile from the subject. The comparables consist of class 2-11 two-story or three-story multi-family buildings of masonry exterior construction that range in age from 95 to 115 years old. The buildings range in size from 3,321 to 4,236 square feet of gross building area. Each comparable has a full basement, three of which have finished area either as an apartment or a recreation room. The buildings have 3 to 4 bathrooms and each comparable has either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$42,890 to \$54,847 or from \$10.84 to \$14.72 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant noted the dwelling size difference between the subject and board of review comparable #2.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board, none of which are particularly similar to the three-story subject in story height. The Board has given reduced weight to appellant's comparables #3 and #5 due to substantial differences in age when compared to the subject. The Board has given reduced weight to board of review comparables #1, #2 and #4, due the significant differences ranging from approximately 15% to 24% in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity are the appellant's comparables #1, #2, #4, #6 and #7 along with board of review comparable #3, which are more similar to the subject in age, building size, foundation type and/or some features. Each comparable necessitates adjustments for gross building area differences when compared to the subject and/or garage capacity/lack thereof when compared to the subject which features a two-car garage. Board of

review comparable #3 necessitates adjustments for age, dwelling size and basement finish when compared to the subject. These six best comparables have improvement assessments ranging from \$24,555 to \$48,090 or from \$7.22 to \$14.72 per square foot of gross building area. The subject's improvement assessment of \$50,496 or \$14.83 per square foot of gross building area falls above the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis.

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 demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: _____

January 21, 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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