



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

APPELLANT: Rudolph Luciani  
DOCKET NO.: 21-50561.001-R-1  
PARCEL NO.: 14-33-104-041-0000

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:** \$32,900  
**IMPR.:** \$68,028  
**TOTAL:** \$100,928

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 improvements situated on one parcel.<sup>1</sup> Improvement #1 is a 2-story, multi-family building of frame exterior construction with 1,881 square feet of living area. The building is approximately 138 years old. The building has a full basement with an apartment and 3 full bathrooms. Improvement #2 is a 2-story dwelling of frame exterior construction with 836 square feet of living area. Features of the dwelling include a full unfinished basement and 1 full bathroom. Under the Cook County Real Property Assessment Classification Ordinance, Improvement #1 is classified as a class 2-11 property and

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<sup>1</sup> The board of review evidence disclosed there are two improvements on the property, a class 2-11 multi-family building and class 2-05 dwelling, which was not disclosed or refuted by the appellant. For ease of reference, the Board has numbered the class 2-11 building as improvement #1 and the class 2-05 dwelling as improvement #2. The parties' grid analyses included the same description and total square footage for Improvement #1. The property description for Improvement #2 was obtained from the supplemental evidence provided by the board of review.

Improvement #2 is a class 2-05 property. The property has a 2,632-square foot site and is located in Chicago, North Chicago Township, Cook County.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties that are improved with multi-family buildings of frame exterior construction ranging in size from 1,764 to 2,144 square feet of living area. The dwellings are from 123 to 141 years old. The comparables have either a full or a partial basement and either 2 or 3 bathrooms. No data was provided by the appellant concerning the buildings story height or if the basements have finished area. Two comparables each have central air conditioning, one comparable has 2 fireplaces, and two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$34,097 to \$42,151 or from \$17.40 to \$20.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$36,567.

The board of review submitted its "Board of Review Notes on Appeal" and supplemental documentation disclosing the total assessment for the subject of \$100,928. The subject property has a combined total improvement assessment of \$68,028 for both Improvement #1 and Improvement #2 or \$25.04 per square foot of living area when using the combined total square footage of 2,717 square feet for both improvements.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within ¼ of a mile from the subject. The comparables are class 2-11 properties that are improved with 1.5-story, 2-story or 3-story multi-family buildings of frame or masonry exterior construction ranging in size from 2,212 to 2,400 square feet of living area. The buildings are from 133 to 150 years old. The comparables each have a full basement, two of which have an apartment. Each comparable has 2 full bathrooms and either a 2-car or a 3-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments that range from \$54,614 to \$99,800 or from \$24.69 to \$41.58 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant pointed out the board of review comparable #1 differs from the subject in living area and construction.

### **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.

Initially, the Board finds the subject property is improved with a multi-family building and a second dwelling that have a combined living area of 2,717 square feet. Neither party provided an assessment equity analysis that segregated the two improvements with a separate equity analysis for each improvement. Therefore, for this appeal, the Board will utilize the subject's combined improvement assessment and combined living area to determine whether the subject is being assessed in an equitable manner.

The parties submitted thirteen suggested comparables for the Board's consideration. The Board finds none of the comparables are truly similar to subject, as none have a separate second dwelling, like the subject. The comparables have the same assessment neighborhood code as the subject but have varying degrees of similarity in design, dwelling size, age, and features, when compared to the subject. Nevertheless, the comparables have improvement assessments ranging from \$34,097 to \$99,800 or from \$17.40 to \$41.58 per square foot of living area. The subject's combined total improvement assessment of \$68,028 or \$25.04 per square foot of living area for both improvements fall within the range established by the comparables in the record. Based on the evidence in this record, 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: \_\_\_\_\_

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: \_\_\_\_\_

April 15, 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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