



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

APPELLANT: Rudolph Luciani
DOCKET NO.: 21-50566.001-R-1
PARCEL NO.: 14-33-104-042-0000

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: \$10,500
IMPR.: \$72,500
TOTAL: \$83,000

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 dwelling of masonry exterior construction with 1,862 square feet of living area. The dwelling is approximately 133 years old. The home features a concrete slab foundation and 2 full bathrooms. The property has a 840 square foot site and is located in Chicago, North Chicago, Cook County. The subject is classified as a class 2-05 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 seven equity comparables that have the same assessment neighborhood code as the subject property. The comparables are improved with class 2-05 dwellings of masonry exterior construction ranging in size from 1,796 to 2,070 square feet of living area. The dwellings are from 119 to 136 years old. Each comparable has a basement and 2 bathrooms. No data was provided by the appellant

concerning the comparables' proximity to the subject or finished basement area. Three comparables each have central air conditioning, two of which have a fireplace and one of which has a 2-car garage. The comparables have improvement assessments that range from \$46,625 to \$74,250 or from \$22.55 to \$35.87 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$59,323 or \$31.86 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 \$83,000. The subject property has an improvement assessment of \$72,500 or \$38.94 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables as comparable #1 is a duplicate of the subject property and will not be given any further consideration in the Board's analysis. Comparables #2 through #4 are located within the same assessment neighborhood code and within the same block or a ¼ of a mile from the subject property. The comparables are improved with two-story dwellings of frame or masonry exterior construction ranging in size from 1,680 to 2,008 square feet of living area. The dwellings are from 133 to 143 years old. Each comparable has a basement and from 2 or 5 full bathrooms with two comparables having an additional 1 or 2 half bathrooms. One comparable has central air conditioning, and two comparables have either 1 or 2 fireplaces. The comparables have improvement assessments that range from \$74,687 to \$82,729 or from \$41.09 to \$44.46 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a written rebuttal, counsel for the appellant argued board of review comparable #4 differs from the subject in construction type.

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 ten comparable properties for the Board's consideration, all of which have basements, unlike the subject's slab foundation. The Board has given less weight to the appellant's comparables #1, #2, #4 and #6 as well as the board of review comparable #3 due to differences in age, dwelling size, and/or presence of central air conditioning when compared to the subject. In addition, the appellant's comparable #1 appears to be an outlier given its superior features and lower improvement assessment in relation to the other comparables in the record, and the board of review comparable #3 has a considerably larger number of bathrooms than the subject dwelling.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are more similar to the subject in overall property characteristics. These five comparables have improvement assessments ranging from \$61,750 to \$80,125 or from \$32.16 to \$44.46 per square foot of living area. The subject's improvement assessment of \$72,500 or \$38.94 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, such as basement foundation, 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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