



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

APPELLANT: Robert Spagnolo
DOCKET NO.: 21-51930.001-R-1
PARCEL NO.: 20-06-424-015-0000

The parties of record before the Property Tax Appeal Board are Robert Spagnolo, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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: \$2,400
IMPR.: \$4,107
TOTAL: \$6,507

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 2-story multi-family building of frame exterior construction with 2,720 square feet of building area. The building is 110 years old. Features include an unfinished full basement and a 1-car garage. The property has a 3,000 square foot site and is located in Chicago, Lake 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 with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties located within the same neighborhood code as the subject. The comparables are improved with 2-story or 3-story, class 2-11 buildings of frame or masonry exterior construction ranging in size from 2,534 to 3,029 square feet of building area. The buildings range in age from 115 to 120 years old and have full basements, one of which is

finished as an apartment. One comparable has central air conditioning and four comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$3,040 to \$6,079 or from \$1.16 to \$2.01 per square foot of building area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$4,107 or \$1.51 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total assessment of \$11,022. The subject property has an improvement assessment of \$8,622 or \$3.17 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story, class 2-11 buildings of frame or frame and masonry exterior construction ranging in size from 2,460 to 3,094 square feet of building area. The buildings range in age from 111 to 128 years old. Three comparables have full basements, each of which is finished as a formal recreation room or an apartment, and one comparable has a slab foundation. Three comparables have central air conditioning, and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$10,520 to \$11,520 or from \$3.43 to \$4.61 per square foot of building area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3 and #5. These comparables are similar to the subject in location, building classification, age, size and most features. The best comparables had improvement assessments that ranged from \$3,040 to \$4,100 or from \$1.16 to \$1.62 per square foot of building area. The subject's improvement assessment of \$8,622 or \$3.17 per square foot of building area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. The Board gave less weight to the parties' remaining comparables, due to their central air conditioning feature and/or their finished basement area when compared to the subject. In addition, the board of review's comparable #2 has a dissimilar slab foundation when compared to the subject. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: _____

February 18, 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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