



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

APPELLANT: Rosa Scumaci
DOCKET NO.: 21-52010.001-R-1 through 21-52010.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Rosa Scumaci, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-52010.001-R-1	17-33-119-042-0000	10,172	8,667	\$18,839
21-52010.002-R-1	17-33-119-043-0000	28,723	99,278	\$128,001

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 three improvements, with a combined total 13,401 square feet of building area. Improvement #1 is a 3-story mixed-use building of masonry exterior construction with 8,946 square feet of building area. This building is approximately 111 years old and features a basement, six full bathrooms, two half bathrooms, and central air conditioning. Improvement #2 is a multi-family building with 3,553 square feet of building area and Improvement #3 is a single-family dwelling with 902 square feet of living area. The property is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-05, 2-11, and 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding Improvement #1¹ as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story multi-family buildings of masonry exterior construction ranging in size from 6,079 to 8,355 square feet of building area. The buildings range in age from 75 to 110 years old. Three comparables have a basement and one comparable has a slab foundation. Each comparable has from two to four full bathrooms and two comparables each have two half bathrooms. Three comparables have central air conditioning and one comparable has a 1.5-car garage. The comparables have improvement assessments ranging from \$16,250 to \$45,500 or from \$2.10 to \$5.44 per square foot of building area.

The appellant submitted a final decision of the board of review disclosing the total combined assessment for the subject of \$146,840. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$44,628.

The board of review submitted its "Board of Review Notes on Appeal" for one of the subject parcels. The board of review submitted a brief arguing the appellant failed to describe all three buildings on the subject property, describing only the class 2-12 building. The board of review contended the appellant's comparable #3 has a partial assessment. The board of review reported Improvement #1 has an assessment of \$70,703 or \$7.90 per square foot of building area, Improvement #2 has an assessment of \$28,894 or \$8.13 per square foot of building area, and Improvement #3 has an assessment of \$14,219 or \$15.76 per square foot of living area.

In support of its contention of the correct assessment of Improvement #1, the board of review submitted information on eight equity comparables² located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 3-story, class 2-12 buildings of masonry exterior construction ranging in size from 2,976 to 5,685 square feet of building area. The buildings range in age from 98 to 130 years old. Seven comparables have a basement and one comparable has a slab foundation. Each comparable has from two to six full bathrooms and five comparables have one or two half bathrooms. Five comparables have central air conditioning and six comparables each have from a 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$23,808 to \$57,000 or from \$8.00 to \$10.47 per square foot of building area. Based on this evidence the board of review requested the subject's assessment be sustained.

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

¹ The appellant presented only Improvement #1 in the grid analysis but used the total combined improvement assessment for all three improvements rather than the assessment allocated to Improvement #1. The Board shall consider only the appeal of Improvement #1's assessment as no comparables or grid analyses were presented for the subject's other two improvements.

² The comparables are presented in two grid analyses and the comparables presented in the second grid analysis are renumbered as comparables #5 through #8 for ease of reference.

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 Improvement #1's assessment is not warranted.

The record contains a total of twelve equity comparables for the Board's consideration. The Board also gives less weight to the appellant's comparables and the board of review's comparables #1 through #4, #7, and #8 due to substantial differences from Improvement #1 in design, building size, foundation type, and/or bathroom count. Moreover, the board of review asserted the appellant's comparable #3 has a partial assessment, which was not refuted by the appellant.

The Board finds the best evidence of assessment equity to be the board of review's comparables #5 and #6, which are more similar to Improvement #1 in 3-story design, building size, location, foundation type, bathroom count, and some features than the other comparables in this record. However, these comparables are both smaller and older buildings than Improvement #1 and each has a garage unlike Improvement #1, suggesting adjustments to these two comparables would be needed to make them more equivalent to Improvement #1. These two comparables have improvement assessments of \$45,800 and \$49,900 or \$8.48 and \$8.78 per square foot of building area, respectively. Improvement #1's assessment of \$70,703 or \$7.90 per square foot of building area falls above the two best comparables in terms of total improvement assessment and below the best comparables on a per square foot basis, which is logical given Improvement #1 is a larger building than the two best comparables. Based on this record and after considering appropriate adjustments to best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #1 was inequitably assessed and a reduction in Improvement #1'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: _____

June 17, 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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