



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

APPELLANT: Emil E. Barci
DOCKET NO.: 21-55229.001-R-1 through 21-55229.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Emil E. Barci, the appellant, by attorney John Rock, of Rock Fusco & Connelly, LLC 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
21-55229.001-R-1	17-33-108-021-0000	13,750	40,250	\$54,000
21-55229.002-R-1	17-33-108-020-0000	6,050	0	\$6,050

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 with a combined 1,932 square feet of building area.¹ Improvement #1 is a multi-family building of frame exterior construction with 1,312 square feet of building area that is approximately 134 years old and features a basement with finished area. Improvement #2 is a 1-story dwelling of masonry exterior construction with 620 square feet of living area that is approximately 134 years old and features an unfinished basement. The property has a combined 4,500 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-02, 2-11, and class 2-41 property under the Cook County Real Property Assessment Classification Ordinance.

¹ Additional details regarding the subject are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-11 multi-family buildings of frame or frame and masonry exterior construction ranging in size from 1,680 to 1,968 square feet of building area. The buildings range in age from 133 to 138 years old. Each home has a basement with finished area and a 2-car garage. The comparables have improvement assessments ranging from \$15,893 to \$19,584 or from \$9.27 to \$10.88 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 \$60,050. The appellant disclosed in the appeal petition that the subject has an improvement assessment of \$40,250 or \$20.83 per square foot of building area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$12,949.

The board of review submitted its "Board of Review Notes on Appeal" for one of the subject parcels. In support of its contention of the correct assessment the board of review noted the subject property has multiple improvements and an additional class 2-41 parcel. The board of review asserted there are no comparables with lower assessments per square foot within or outside the subject's neighborhood. The board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review did not present any evidence of assessment equity.

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 Board finds the only evidence of assessment equity to be the comparables submitted by the appellant. The Board finds these comparables are relatively similar to the subject in overall building size, age, location, and some features, although none of these comparable were reported to have two improvements like the subject. These comparables have improvement assessments that range from \$15,893 to \$19,584 or from \$9.27 to \$10.88 per square foot of building area. The subject's improvement assessment of \$40,250 or \$20.83 per square foot of building area falls above the range established by the best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, including the subject's class 2-02 dwelling that is not a feature of the comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement

was inequitably assessed. Based on this limited record, the Board finds 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: _____

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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