



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

APPELLANT: Michael Lupo  
DOCKET NO.: 22-20108.001-R-1  
PARCEL NO.: 12-02-219-025-0000

The parties of record before the Property Tax Appeal Board are Michael Lupo, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:** \$10,500  
**IMPR.:** \$28,500  
**TOTAL:** \$39,000

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 2022 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 1½-story dwelling of frame and masonry exterior construction with 1,540 square feet of living area that is approximately 75 years old. Features of the home include an unfinished basement, 1 bathroom and central air conditioning. The property has an approximately 7,500 square foot site and is located in Park Ridge, Norwood Park Township, Cook County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 1-story or 1½-story dwellings of stucco, masonry, or frame and masonry exterior construction ranging in size from 1,440 to 1,664 square feet of living area. The homes range in age from 67 to 105 years old. Each comparable has a basement, four of which

have finished area. Each home has 1 or 1½ bathrooms. Three dwellings have central air conditioning and four properties have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$20,879 to \$24,750 or from \$14.50 to \$15.17 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$22,776 or \$14.79 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 \$47,605. The subject has an improvement assessment of \$37,105 or \$24.09 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1-story and 1½-story dwellings of masonry exterior construction ranging in size from 1,179 to 1,375 square feet of living area. The homes range in age from 65 to 91 years old. Each comparable has a basement, two of which have finished area. Each property has from 1 to 2 bathrooms and a 1-car or a 2-car garage. Two homes have central air conditioning and three dwellings have one or two fireplaces. The comparables have improvement assessments ranging from \$28,830 to \$35,193 or from \$24.45 to \$26.07 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #4 and #5 along with board of review comparables #1 and #2 which are less similar to the subject in age and/or dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparables #2 and #3 as well as board of review comparables #3 and #4 which are more similar to the subject in location, age and dwelling size. However, these properties present varying degrees of similarity to the subject in basement finish, bathroom count, garage capacity and/or presence of central air conditioning suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$22,415 to \$35,193 or from \$14.59 to \$26.07 per square foot of living area. The subject's improvement assessment of \$37,105 or \$24.09 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. However, after considering appropriate adjustments to the

best comparables for differences from the subject, 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 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: \_\_\_\_\_

November 25, 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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