



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

APPELLANT: Messa Giuseppe
DOCKET NO.: 22-20752.001-R-1
PARCEL NO.: 12-12-317-003-0000

The parties of record before the Property Tax Appeal Board are Messa Giuseppe, the appellant, by Abby L. Strauss, attorney-at-law 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: \$9,680
IMPR.: \$69,320
TOTAL: \$79,000

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 two-story dwelling of masonry exterior construction with 3,790 square feet of living area. The dwelling is approximately 5 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car garage. The property has an 8,800 square foot site located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-78 properties improved with dwellings of masonry exterior construction that range in size from 3,576 to 3,750 square feet of living area. The homes range in age from 16 to 22 years old. Four comparables have full unfinished basements and one

comparable has a slab foundation. Each property has central air conditioning, and a 2-car, 2.5-car or 3-car garage. The comparables have 3, 3½, or 4½ bathrooms. Four comparables have one or two fireplaces. The comparables have the same assessment neighborhood code as the subject and are located from .15 to .48 or a mile from the subject property. Their improvement assessments range from \$55,000 to \$64,602 or from \$14.95 to \$17.43 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$60,754.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,000. The subject property has an improvement assessment of \$69,320 or \$18.29 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 composed of class 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 3,260 to 3,469 square feet of living area. The homes range in age from 1 to 10 years old. Each property has a full unfinished basement, central air conditioning, 2½ or 3½ bathrooms and a 2.5-car, 3-car or 3.5-car garage. Two of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. Their improvement assessments range from \$63,078 to \$72,500 or from \$19.29 to \$20.90 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are higher than the subject which supports the assessed value as equitable.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains information on eight comparables submitted by the parties that have the same classification code and neighborhood code as the subject to support their respective positions.

The appellant submitted information on five comparables similar to the subject dwelling in size but inferior to the subject in age being from 11 to 17 years older than the subject dwelling. Additionally, comparable #1 is inferior to the subject having a slab foundation while the subject has a full basement. The appellant's comparables all require upward adjustments for age and comparable #1 also requires an upward adjustment for foundation to make them more equivalent to the subject property. The appellant's comparables have improvement assessments ranging from \$55,000 to \$64,602 or from \$14.95 to \$17.43 per square foot of living area while the subject has an improvement assessment of \$69,320 or \$18.29 per square foot of living area. The subject has a higher improvement assessment than the appellant's comparables which is appropriate given the subject home's superior age and/or superior foundation relative to the appellant's comparables.

The board of review comparables are more similar to the subject dwelling in age than are the appellant's comparables but are improved with dwellings that are approximately 8% or 14% smaller than the subject dwelling suggesting each would require an upward adjustment for size to make them more equivalent to the subject property. The board of review comparables have improvement assessments ranging from \$63,078 to \$72,500 or from \$19.29 to \$20.90 per square foot of living area. The subject's improvement assessment of \$69,320 or \$18.29 per square foot of living area falls within the range established by the board of review comparables and is well supported after considering differences in size.

Based on this record 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: _____

October 21, 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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