



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

APPELLANT: Anthony Sarno  
DOCKET NO.: 22-21136.001-R-1 through 22-21136.004-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anthony Sarno, the appellant, by attorney Alexia Katsaros, of Katsaros Law, P.C. in Western Springs, 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
22-21136.001-R-1	16-20-207-003-0000	2,890	11,540	\$14,430
22-21136.002-R-1	16-20-207-004-0000	2,890	11,540	\$14,430
22-21136.003-R-1	16-20-207-005-0000	2,890	231	\$3,121
22-21136.004-R-1	16-20-207-006-0000	2,890	231	\$3,121

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 is improved with a two-story, mixed-use property of masonry construction with 6,293 square feet of building area located in Cicero, Cicero Township, Cook County. The building is 105 years old. Features include a partial unfinished basement, central air conditioning, two full bathrooms, and a half bath. The subject is located on a 3,125 square foot site. It is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as a basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$235,000, or about \$35.00 per square foot of building area, as of January 1, 2020. The appraiser relied on

the sales comparison approach and used data from sales of five comparable properties that took place between July 2017 and May 2020 for amounts ranging from \$145,000 to \$240,000, or from \$31.83 to \$37.34 per square foot of living area, land included in the sales prices. Photographs of the subject dwelling's interior and exterior were included with the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" erroneously disclosing the total assessment for the subject as \$14,300. The actual assessment was \$35,102. The subject's assessment reflects a market value of \$351,020 or \$55.78 per square foot of building area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted information about three suggested comparable properties, including sales data. These suggested comparables were sold between March 2019 and August 2021 for amounts ranging from \$85,500 to \$431,770 or between \$39.29 and \$75.53 per square foot of living area, land included in the sales prices.

### **Conclusion of Law**

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appraisal submitted by the appellant estimates the subject's value as of January 1, 2020, but the relevant valuation date here is January 1, 2022. See 35 ILCS 200/9-155. And four of the appraisal's five comparable properties were sold more than three years before that date. Furthermore, the appraisal does not set forth the precise adjustment amounts made by the appraiser to account for differences between the subject and the comparables. Nor does it disclose the distances between the subject and each of the comparables. These deficiencies undermine the appraisal's evidentiary value in ascertaining the subject's value as of January 1, 2022.

This Board finds that the best evidence of the subject's value is the three sales comparables submitted by the board of review, and comparable one from the appraisal submitted by the appellant. These comparables all have two-story, mixed-use buildings of masonry construction that are of similar age to the subject. Three of them are in the same subarea as the subject, and the other one is in the same municipality. These comparables sold for between \$34.79 and \$75.53 per square foot of building area, land included in the sales prices. The subject's assessment reflects a market value of \$351,020 or \$55.78 per square foot of building area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. This is within the range suggested by the best comparables in the record. Accordingly, this Board finds that the appellant failed to show by a

preponderance of the evidence that the subject was overvalued. Therefore, a reduction in the subject's assessment is not warranted.

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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