FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rob Scarpelli
DOCKET NO.: 22-24389.001-R-1
PARCEL NO.: 05-28-207-028-0000

The parties of record before the Property Tax Appeal Board are Rob Scarpelli, the appellant, by attorney Michael Elliott, of Elliott & Associates Attorneys, PLLC, in Des Plaines, 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:	$20,000
IMPR.:	$47,916
TOTAL:	$67,916

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 stucco exterior construction with 2,420 square feet of living area and which is approximately 102 years old. Features include a full basement, central air conditioning, 3 full bathrooms, a fireplace, and a two-car garage. The property has a 6,250 square foot site and is located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located in the same neighborhood code as the subject and from .30 to .75 of a mile from the subject. The comparables consist of class 2-06 one-story or two-story dwellings of stucco, frame, masonry or frame and masonry exterior construction.[1] The dwellings range in age from 71 to 106 years old. The dwellings range in size from 2,278 to 2,619 square feet of living area. Features include a full or partial basement, and 1½, 2, or 2½ bathrooms. Five comparables have central air conditioning, and eight comparables have one or two fireplaces. Eight comparables have either a 1-car, 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from $42,920 to $52,200 or from $17.14 to $20.10 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of $46,681 or $19.29 per square foot of living area, which the appellant contends reflects the "uniform assessed value" of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $88,655. The subject property has an improvement assessment of $68,655 or $28.37 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 neighborhood code as the subject and subarea of the subject. The comparables consist of class 2-06 two-story dwellings of stucco exterior construction which range in age from 93 to 107 years old. The dwellings range in size from 2,772 to 3,190 square feet of living area. The comparables have full basements, 2, 2½ or 3½ bathrooms, and a one-car or a two-car garage. Three homes have central air conditioning and one or two fireplaces. The comparables have improvement assessments ranging from $62,626 to $78,440 or from $21.67 to $26.26 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of thirteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3, #4, #7, #8 and #9, due to significantly newer ages of these homes when compared to the subject that is 102 years old. The Board has given reduced weight to the board of review comparables, due to significant differences in dwelling sizes of approximately 14% to over 30% when compared to the subject dwelling.

[1] The appellant submitted multiple sheets entitled "Property Lookup Report: Assessment Data from CCAO Database" which provided exterior construction data that was not set forth in the Section V grid analysis.

The Board finds the best evidence of assessment equity consists of appellant's comparables #1, #5 and #6, which present varying degrees of similarity to the subject. The comparables share the same neighborhood code and are within .74 of a mile from the subject. The comparables also share the same classification code as the subject and bracket the subject in age as the best comparables range from 92 to 106 years old. The comparables have a similar foundation type to the subject. Adjustments are necessary for differences in bathroom count as the subject is superior to each of these comparables suggesting upward adjustments to make them more equivalent to the subject's 3 full bathrooms. Two comparables necessitate upward adjustments for the lack of air conditioning which is a feature of the subject. Two of the best comparables also necessitate adjustments for differences in garage feature/capacity when compared to the subject. The best three comparables have improvement assessments ranging from $44,000 to $50,200 or from $17.14 to $19.91 per square foot of living area. The subject's improvement assessment of $68,655 or $28.37 per square foot of living area is above the range of the best comparables in the record both in terms of overall improvement assessment and on a per-square-foot of living area basis, which appears to be excessive after considering necessary adjustments for differences.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to the subject, the Board finds the appellant established 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: ______________ ______________

C E R T I F I C A T I O N

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: August 19, 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

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