



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

APPELLANT: Laura Scalia  
DOCKET NO.: 22-24964.001-R-1  
PARCEL NO.: 11-19-216-014-0000

The parties of record before the Property Tax Appeal Board are Laura Scalia, 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 **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:** \$21,625  
**IMPR.:** \$84,038  
**TOTAL:** \$105,663

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 2-story dwelling with stucco exterior construction containing 3,390 square feet of living area. The dwelling is approximately 122 years old. Features of the home include a full basement with finished area,<sup>1</sup> a fireplace and a 3-car garage. The property has an 8,650 square foot site and is located in Evanston, Evanston 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 regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparables located within the same assessment neighborhood code as the subject. The comparables consist

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<sup>1</sup> The parties differ on whether the subject dwelling has a finished or unfinished basement area. The Board finds the subject dwelling has a basement with finished area as disclosed in the appellant's residential appeal petition.

of class 2-06, 2-story family dwellings of frame exterior construction that range in size from 3,200 to 3,708 square feet of living area. The dwellings are 114 to 134 years old. Each comparable has a full basement with finished area and 1 or 2 fireplaces. Two comparables each have central air conditioning, and four comparables have either a 1-car, a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$67,289 to \$77,250 or from \$18.15 to \$21.52 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$71,800 or \$21.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of \$105,663. The subject property has an improvement assessment of \$84,038 or \$24.79 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject and approximately ¼ of a mile from the subject. The comparables consist of class 2-06, 2-story dwellings of frame or stucco exterior construction that range in size from 3,228 to 3,439 square feet of living area. The dwellings are 112 to 117 years old and have full basements with one having finished area. Three comparables each have central air conditioning. Each comparable has 1 or 2 fireplaces and a 2-car garage. The comparables have improvement assessments that range from \$80,205 to \$100,250 or from \$24.10 to \$31.06 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 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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #4 and #5 and board of review comparables #1, #2 and #4 which lack basement finish, central air conditioning and/or a garage amenity when compared to the subject. Moreover, the appellant's comparable #4 is less similar in age to the subject. Additionally, the board of review comparable #2 appears to be an outlier with its significantly higher improvement assessment relative to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are located in the same assessment neighborhood code as the subject and are relatively similar to the subject in dwelling size, age, basement finish, and other features. These three comparables have improvement assessments ranging from \$67,289 to \$84,447 or from \$18.15 to \$25.59 per square foot of living area. The subject's improvement assessment of \$84,038 or \$24.79 per square foot of living area falls within the range established by the best comparables in

the record. After considering adjustments to the best comparables for differences when compared to the subject, 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.

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Chairman

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Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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: \_\_\_\_\_

July 15, 2025

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Clerk of the Property Tax Appeal Board

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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