



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

APPELLANT: Petrozzini Family Real Estate, LLC
DOCKET NO.: 22-32064.001-R-1
PARCEL NO.: 13-36-111-026-0000

The parties of record before the Property Tax Appeal Board are Petrozzini Family Real Estate, LLC, the appellant, by Dora Cornelio, attorney-at-law 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: \$15,156
IMPR.: \$83,288
TOTAL: \$98,444

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 3,368 square foot site that is improved with two multi-family buildings. Building #1 consists of a two-story building of masonry exterior construction with 3,303 square feet of building area. The building is approximately 128 years old. Features of the building include a full basement, central air conditioning and eight bathrooms.¹ Building #2 is composed of a three-story building of masonry exterior construction with 2,804 square feet of building area. The building is approximately 128 years old with features that include a full unfinished basement, central air conditioning and three bathrooms.² The property is located in

¹ The appellant described building #1 as having a full basement with a recreation room while the board of review described building #1 as having a full unfinished basement.

² The appellant's analysis did not include a description of building #2. The board of review submission included a description of building #2, which was not refuted by the appellant in rebuttal.

Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. The appellant, however, completed Section V – Comparable Sales/Assessment Grid Analysis of the Residential Appeal for only building #1. The appellant submitted an assessment grid analysis using five equity comparables composed of class 2-11 properties improved with two-story or three-story buildings of masonry or frame and masonry exterior construction that range in size from 3,600 to 3,623 square feet of building area.³ The buildings range in age from 60 to 126 years old. Each property has a full basement with four being finished with a recreation room, two or three bathrooms and 1.5-car, 2-car or 3-car garage. Two comparables have three fireplaces each. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$31,598 to \$36,260 or from \$8.72 to \$10.07 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$61,104.

Although on the cover sheet of the appellant's brief the appellant indicated the property has 2 apartment buildings, no equity analysis was submitted for the second building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,692 and an improvement assessment of \$92,536. The board of review provided a separate equity analysis for each of the buildings located on the subject property.

The board of review disclosed building #1 has an improvement assessment of \$45,581 or \$13.80 per square foot of building area. In support of its contention of the correct assessment for building #1 the board of review submitted information on four equity comparables improved with two-story or three-story buildings of masonry exterior construction that range in size from 2,184 to 4,350 square feet of building area. The buildings range in age from 118 to 126 years old. Three comparables have a full basement and one comparable has a slab foundation. One comparable has central air conditioning. The comparables have 2, 3 or 3 ½ bathrooms and either a 2-car or a 3-car garage. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. These properties have improvement assessments ranging from \$52,125 to \$74,687 or from \$16.93 to \$25.21 per square foot of building area.

The board of review disclosed building #2 has an improvement assessment of \$46,955 or \$16.75 per square foot of building area. In support of its contention of the correct assessment for building #2 the board of review submitted information on the same four equity comparables as used for building #1 that have improvement assessments ranging from \$52,125 to \$74,687 or from \$16.93 to \$25.21 per square foot of building area.

³ The appellant submitted copies of the property characteristic sheets from the Cook County Assessor's Office for the comparables from which descriptive information was verified, added or corrected by this Board.

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 improvement assessment associated with building #1 is warranted.

With respect to building #1, the Board finds the best evidence of assessment equity to be the appellant's comparables which are more similar to this building in size than are the comparables provided by the board of review. The appellant's comparables have varying degrees of similarity to the subject in features which would require adjustments to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$31,598 to \$36,260 or from \$8.72 to \$10.07 per square foot of building area. The subject's building #1 improvement assessment of \$45,581 or \$13.80 per square foot of building area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that building #1 was inequitably assessed and a reduction in the assessment for this building is justified.

With respect to building #2, the appellant presented no separate analysis to demonstrate this building was being inequitably assessed. The board of review provided four equity comparables that were not particularly similar to building #2 in size. Nevertheless, these comparables have improvement assessments that range from \$52,125 to \$74,687 or from \$16.93 to \$25.21 per square foot of building area. Building #2 has an improvement assessment of \$46,955 or \$16.75 per square foot of building area, which is below the range established by the board of review comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that building #2 was being inequitably assessed and a reduction in the assessment of this building 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: _____

May 20, 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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