



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lawrence Callero
DOCKET NO.: 22-32581.001-R-1
PARCEL NO.: 02-21-413-010-0000

The parties of record before the Property Tax Appeal Board are Lawrence Callero, the appellant, by attorney Abby L. Strauss, 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:	\$14,842
IMPR.:	\$47,157
TOTAL:	\$61,999

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 of frame and masonry exterior construction with 4,072 square feet of living area. The dwelling is 34 years old. The home features a full basement, central air conditioning, a fireplace and a 2-car garage. The property has a 12,369 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparables located within a different assessment neighborhood than the subject property in Palatine, Rolling Meadows or Inverness, Illinois and from 1.42 to 2.48 miles from the subject property. The comparables consist of class 2-08, 2-story dwellings of frame and masonry exterior construction

ranging in size from 3,905 to 4,556 square feet of living area. The dwellings are 19 to 46 years old. Each comparable has a partial or a full basement, 1 or 2 fireplaces and from a 2-car to a 3-car garage. Four comparables each have central air conditioning. The comparables have improvement assessments that range from \$27,320 to \$49,513 or from \$7.00 to \$11.66 per square foot of living area. The appellant requested a reduction in the subject's total assessment to \$55,319.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject has a total assessment for the subject of \$61,999 and an improvement assessment of \$47,157 or \$11.58 per square foot of living area.¹

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's same assessment neighborhood in Palatine, Illinois and within approximately ¼ of a mile from the subject. The comparables consist of class 2-08, 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,984 to 4,182 square feet of living area. The dwellings are 7 to 31 years old. Each comparable has a full basement, central air conditioning, a fireplace and a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$51,230 to \$71,032 or from \$12.25 to \$17.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant compared the different age and/or construction types of the board of review comparables #2, #3 and #4 to the subject property.

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

The parties submitted nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables that are located from 1.42 to 2.48 miles away from the subject in a different assessment neighborhood and/or city than the subject. Furthermore, the board also gives less weight to the appellant's comparables #1, #3, #4 and #5 and the board of review's comparables #1 and #4 due to differences in their ages when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #3 which are located within the same assessment neighborhood, block and city as the subject

¹ The parties differ regarding the land, improvement and total assessments of the subject property. For this appeal, the Board utilized the assessments as disclosed by the board of review, which were unrefuted by the appellant.

property and are approximately $\frac{1}{4}$ of a mile from the subject property. In addition, the comparables are similar to the subject in age, dwelling size, foundation type and other features. These two comparables have improvement assessments of \$51,230 and \$53,475 or \$12.25 and \$12.86 per square foot of living area. The subject's improvement assessment of \$47,157 or \$11.58 per square foot of living area falls below the two best comparables in the record, which is logical given the subject's slightly older age and smaller dwelling size. After considering adjustments to the two best comparables for differences from 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.



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:

January 20, 2026



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lawrence Callero, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602