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

APPELLANT: Kathleen A. Bovino
DOCKET NO.: 22-33276.001-R-1
PARCEL NO.: 12-36-206-042-0000

The parties of record before the Property Tax Appeal Board are Kathleen A. Bovino, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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:

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| **LAND:** | $6,412 |
| **IMPR.:** | $48,434 |
| **TOTAL:** | $54,846 |

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 four-unit apartment building of masonry exterior construction with 5,442 square feet of gross building area and which is approximately 57 years old. Features include a full basement, and 5 full bathrooms. The property has a 4,750 square foot site and is located in Elmwood Park, Leyden 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-11 two-story or three-story buildings of masonry exterior construction with either 3 or 5 apartment units. The buildings are 43 to 68 years old. The buildings range in size from 5,182 to

6,192 square feet of gross building area. Each comparable has a full basement, 4 or 6 full bathrooms, and two comparables each have two-car garages. The comparables have improvement assessments ranging from $46,561 to $53,563 or from $8.18 to $8.99 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of $47,073 or $8.65 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $59,999. The subject property has an improvement assessment of $53,587 or $9.85 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code and the same block or ¼ of a mile from the subject. The comparables consist of class 2-11 two-story buildings of masonry exterior construction which are 45 to 62 years old. The buildings range in size from 4,200 to 4,424 square feet of gross building area. Each comparable has a full or partial basement, 5 or 6 full bathrooms, and comparable #3 also has 6 half-baths. Comparable #1 has a two-car garage. The comparables have improvement assessments ranging from $46,242 to $50,921 or of $11.01 or $11.51 per square foot of gross building 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 and #2 along with board of review comparable #1, due to difference in age when compared to the subject.

The Board finds the best evidence of assessment equity consists of appellant's comparables #3 and #4 as well as board of review comparables #2 and #3, which are similar to the subject in location, classification, design, and some features. Adjustments to some comparables for differences in age, building size and/or bathroom count are necessary to make the comparables more equivalent to the subject. The comparables have improvement assessments ranging from $46,242 to $51,100 or from $8.80 to $11.51 per square foot of gross building area. The subject has an improvement assessment of $53,587 or $9.85 per square foot of gross building area, which is above the range of the best comparables in terms of overall improvement assessment and within the range on a per-square-foot of building area basis.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared 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

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| 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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