



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

APPELLANT: Salvatore & Antonina Cinquegrani
DOCKET NO.: 22-36616.001-R-1
PARCEL NO.: 12-26-203-027-0000

The parties of record before the Property Tax Appeal Board are Salvatore & Antonina Cinquegrani, the appellants, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$7,087
IMPR.: \$69,912
TOTAL: \$76,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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-story multi-family building of masonry exterior construction with 7,813 square feet of gross building area. The building is approximately 56 years old. Features of the building include 6 bathrooms and a 2-car garage.¹ The property has a 6,750 square foot site and is located in River Grove, Leyden Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

¹ There are discrepancies within the parties' grid analyses and the Cook County Assessor's Office property characteristics printouts provided by the appellants concerning the foundation types and central air conditioning amenities of the subject property and also the appellants' comparables. The appellant reported in Section III of the appeal petition that the subject has a crawl space foundation and central air conditioning; however, the property characteristics printout and the parties' grid analysis depict the subject as having full basement with an apartment and no central air conditioning amenity.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information, including property characteristics printouts from the Cook County Assessor's Office, on four equity comparables that are located in River Grove within the same assessment neighborhood code as the subject and within 0.4 of a mile or 1.7 miles from the subject property. The comparables consist of class 2-11, 2-story or 3-story multi-family buildings of masonry exterior construction ranging in size from 3,712 to 6,240 square feet of gross building area. The buildings are approximately 32 to 57 years old. According to the property information printouts, the buildings have full basements finished with a recreation room or an apartment. Each comparable has 3 or 6 bathrooms. Two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$30,488 to \$47,120 or from \$7.45 to \$8.21 per square foot of gross building area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$59,587 or \$7.63 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal." The appellants 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 \$76,999. The subject property has an improvement assessment of \$69,912 or \$8.95 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables. Comparables #1 and #2 are located in River Grove within the same assessment neighborhood as the subject and within the subject's same subarea or approximately 0.25 of a mile from the subject property. Comparables #3 and #4 are located within Rosemont and have a different assessment neighborhood code than the subject property. The comparables consist of class 2-11, 2-story or 3-story multi-family buildings of masonry exterior construction ranging in size from 5,105 to 9,525 square feet of gross building area. The buildings are approximately 3 to 56 years old. Two comparables have slab foundations, and two comparables have full basements with apartments. Each comparable has 6 bathrooms, one comparable has central air conditioning, and one comparable has a 2-car garage. The comparables have improvement assessments ranging from \$61,230 to \$87,550 or from \$8.97 to \$12.15 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables for the Board's consideration. The Board finds all of the comparables, except for the board of review comparable #2, present significant differences to the subject in their location, design, age, building size and/or other features. In addition, three of the

appellants' comparables are located about 1.7 miles from the subject property and two of the board of review comparables are located within a different city and assessment neighborhoods than the subject property. Nevertheless, the Board gives less weight to the appellants' comparables #1 and #4 as well as the board of review comparables #1, #3 and #4 which are less similar to the subject in design, age and/or building size than the other comparables in the record. In addition, the board of review's #3 and #4 are located in a different city and assessment neighborhood than the subject. The Board finds the appellants comparables #2 and #3 along with the board of review comparable #2 have the same assessment neighborhood code and property classification code as the subject. These three comparables are similar to the subject building in design and age. However, the appellants comparables #2 and #3 are each 20% smaller in building size when compared to the subject and the board of review comparable #2 is 22% larger in size than the subject building. Additionally, these three comparables have features with varying degrees of similarity when compared to the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. The comparables have improvement assessments ranging from \$46,478 to \$87,550 or from \$7.45 to \$9.19 per square foot of gross building area. The subject's improvement assessment of \$69,912 or \$8.95 per square foot of gross building area falls within the range established by the 3 more similar comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Based on this record, the Board finds the appellants 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: _____

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: _____

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

AGENCY

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