



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

APPELLANT: Marc Castiglione
DOCKET NO.: 22-36787.001-R-1
PARCEL NO.: 13-06-114-023-0000

The parties of record before the Property Tax Appeal Board are Marc Castiglione, the appellant, by Mary Kate Gorman, Attorney at Law in Tinley Park; 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: \$16,400
IMPR.: \$72,069
TOTAL: \$88,469

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 two improvements situated on one parcel.¹ Improvement #1 is a 2-story dwelling of frame exterior construction with 1,722 square feet of living area. The dwelling is approximately 143 years old. Features of the home include a full basement and central air conditioning. Improvement #1 is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. The parcel has an 8,200 square foot site and is located in Chicago, Jefferson Township, Cook County.

¹ The board of review disclosed in the "Board of Review – Notes on Appeal" that there are two improvements on the property, and one is a class 2-05 dwelling. The appellant's attorney did not disclose the other improvement, therefore, the board of review only focused on the class 2-05. For ease of reference, the Board has numbered the class 2-05 dwelling as improvement #1. The board of review disclosed Improvement #1 has 1,722 square feet of living area and Improvement #2 has 792 square feet of living area.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables that have the same neighborhood code as the subject. The comparables are class 2-05 properties improved 2-story dwellings of frame exterior construction ranging in size from 1,243 to 1,864 square feet of living area. The dwellings range in age from 75 to 119 years old, two of which have full unfinished basements and one of which has a slab foundation. Each comparable has a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$25,000 to \$380,063 or from \$20.11 to \$20.42 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,469.² The subject property has a combined total improvement assessment of \$72,069 for both Improvement #1 and Improvement #2. The board of review also indicated that Improvement #1, the class 2-05 dwelling has an improvement assessment of \$27,069 or \$15.72 per square foot of living area, which was not refuted by the appellant.

In support of its contention of the correct assessment the board of review submitted two grid analyses, one of which was for a parcel that was not the subject property. The other grid analysis was for the subject's Improvement #2, of which the appellant did not disclose or contest. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

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.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1.

For Improvement #1, the record contains three comparables submitted by the appellant for the Board's consideration. The Board gives less weight to appellant's comparable #1 which is a considerably smaller and newer dwelling that lacks a basement foundation when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 which are more similar in age and dwelling size. However, the comparable have garages unlike

² The board of review also submitted its "Board of Review Notes on Appeal" and a grid analysis on a parcel that is not the subject property and therefore, these comparables will not be further considered in this analysis.

the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. The properties have improvement assessments of \$29,800 and \$38,086 or \$20.38 and \$20.42 per square foot of living area, respectively. Improvement #1 has an improvement assessment of \$27,069 or \$15.72 per square foot of living area which falls below the best comparables in this record. Based on this record and 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 #1 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: _____

February 18, 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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