FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Vincent Recchia
DOCKET NO.: 22-39787.001-R-1
PARCEL NO.: 14-31-105-004-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Vincent Recchia, the appellant, by attorney John P. Brady, of Tully & Associates, LTD. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$15,974
IMPR.:	$71,026
TOTAL:	$87,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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 5,577 square feet, two-story building of masonry construction perched on a 2,282 square feet parcel in Chicago, West Chicago Township, Cook County. The 103-year-old, class 2-12 residence per the Cook County Real Property Assessment Classification Ordinance featured 6.5 bathrooms, no air conditioning, no garage, and a partial basement.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to $10.73 per living square foot. To show subject assessment nonuniformity, the appellant presented information on six class 2-12 properties within .61 miles of the subject. These suggested comparables each included no garage or a 1.5-car garage, no air conditioning, a slab foundation or partial basement, and 2.5 to 6.5 bathrooms. The appellant's selections were 88 to 129 years in building age; 2,681 to 4,725 square feet in area; and $10.73 to $11.47 per living square foot in assessment.

The board of review countered that the subject improvement assessment of $71,026, or $12.74 per living square foot, was equitable in its "Notes on Appeal." In defense of the $87,000 total subject assessment, the county board of review introduced into evidence four masonry improvements within a quarter mile of the subject as assessment comparables. The county board of review's preferred comparators contained six or 6.5 bathrooms, air conditioning except in property #2, no garage, and a full basement to slab foundation. These 108- to 128-year-old improvements were 4,827 to 5,370 square feet in size and $13.80 to $18.40 per living square foot in assessment.

At hearing, the appellant noted the three-unit subject improvement was owner-occupied and opined that the submitted evidence met the burden of proof. In response, the board of review asked that Property Tax Appeal Board Standing Order No. 3 apply before resting on the evidence.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, appellants must prove assessment inequity by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the assessment subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not overcome this burden of proof.

By virtue of their similarity to the subject improvement's size, board of review comparables #1 through #3 constitute the best indicators of assessment equity in this record. Each of these comparators lacked some of the subject's improvement square footage, which board of review comparables #1 and #3 mitigated with air conditioning. By contrast, board of review comparator #2 was inferior to the subject because it lacked the subject's basement and half bathroom. Conversely, the appellant placed into evidence properties that deviated greatly form the subject's living area. Based on these properties, PTAB concludes the subject improvement would be equitably assessed between $13.80 and $17.30 per living square foot. Because the subject's $12.74 per improvement square foot assessment falls below the equitable range, PTAB finds the appellant did not prove assessment inequity by clear and convincing evidence or that a subject assessment reduction 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

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: October 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 9-215 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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