



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

APPELLANT: Richard Renzetti
DOCKET NO.: 22-43299.001-R-1
PARCEL NO.: 13-26-426-025-0000

The parties of record before the Property Tax Appeal Board are Richard Renzetti, the appellant(s); 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: \$14,879
IMPR.: \$57,319
TOTAL: \$72,198

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 4,250 square foot parcel of land improved with a 113-year-old, two-story, masonry, multi-family dwelling containing 3,100 square feet of building area. Amenities include two baths, a full basement, and a two-car garage. The property is located in Chicago Jefferson Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted data on four suggested comparables located on the subject's street and within 690 feet of the subject. These comparables are described as two-story, masonry, multi-family dwellings. They range: in age from 114 to 119 years; in size from 2,716 to 3,080 square feet of building area; and in improvement assessment from \$11.00 to \$13.06 per square foot of building area. These properties have two or three baths, a partial or full basement, and, for three

properties, from a one to a two-car garage. The appellant included photographs of the subject and the comparables.

The appellant also submitted a letter arguing that the subject is a typical “greystone” building and no upgrades have been made to the property. He argues that the subject’s assessment is substantially higher than nearly all other similar properties and that the four comparables are also “greystone” buildings located on the subject block with similar square footage. The appellant then discussed the board of review’s comparables used at the county level appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject’s assessment of \$72,198 with an improvement assessment of \$57,319 or \$18.49 per square foot of building area.

In support of the current assessment, the board of review submitted data on four suggested comparables located on the subject’s block. These comparables are described as two-story, masonry, multi-family dwellings. They range: in age from 112 to 118 years; in size from 2,796 to 3,270 square feet of building area; and in improvement assessment from \$20.97 to \$22.38 per square foot of building area. These properties have two or three baths, a full basement, and a one or two-car garage. The board of review also included photographs of the comparables.

In rebuttal, the appellant submitted a letter arguing that the board of review’s comparables are not similar to the subject for various reasons such as finished basement, number of stories, or not a “greystone.” The appellant included the multiple listing service datasheets for two of the board of review’s comparables to support his argument that they are not similar to the subject. The appellant argued that comparable #2 received a certificate of error and a senior freeze for the lien year in question which disqualifies this property from being comparable. He further argued that this property may be over assessed, and the homeowner has no incentive to appeal the assessment. He argued the board of review “cherry picked” comparables that are assessed higher than the subject.

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 all the comparables are similar to the subject in location and design with varying degrees of differences in room count, size, and amenities. The Board finds the appellant’s comparables are similar in the “greystone” style, and size, but that their basement finish is unknown and that comparable #3 has two fireplaces. In addition, the Board finds the board of review’s comparable #4 has red brick construction which differs from the subject. The Board gives little weight the appellant’s argument that the board of review’s comparable #2 should not

be considered as it receives a senior freeze. This freeze is applied after the assessment is determined and the mere fact that the property owner has not appealed this assessment or has no incentive to appeal does not mean the property is over assessed.

Therefore, the Board gives the most weight to the appellant's comparables #1, #2, and #4 and the board of review's comparables #1, #2, and #3. These comparables had improvement assessments ranging from \$11.00 to \$22.38 per square foot of building area. In comparison the subject's improvement assessment of \$1849 per square foot of building area is within the range of the best comparables in this record. The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). After reviewing the evidence and making adjustments to the comparables for differences in pertinent factors, 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 improvement 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

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

APPELLANT

Richard Renzetti
2418 N Kimball Avenue
Chicago, IL 60647

COUNTY

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