



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

APPELLANT: Louis Romano
DOCKET NO.: 22-46016.001-R-1
PARCEL NO.: 12-24-222-001-0000

The parties of record before the Property Tax Appeal Board are Louis Romano, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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 **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: \$9,616
IMPR.: \$16,543
TOTAL: \$26,159

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 is improved with a 1½-story dwelling of frame and masonry exterior construction with 904 square feet of living area. The dwelling is 74 years old. Features of the home include a full unfinished basement, 1½ bathrooms, central air conditioning, and a 2½-car garage.¹ The property has a 4,808 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparables located within the same assessment neighborhood code as the subject. The comparables consist

¹ The Board finds the subject has central air conditioning according to Section III of the appellant's residential appeal petition and the board of review's grid analysis, which was unrefuted by the appellant.

of class 2-02, single family dwellings of frame and masonry exterior construction with 896 or 960 square feet of living area. The dwellings are 69 to 71 years old. The comparables have full basements, but no data was provided if the basements have finished area. Each comparable has 1 bathroom, and four comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$11,688 to \$15,320 or from \$13.04 to \$15.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$11,788 or \$13.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,159. The subject property has an improvement assessment of \$16,543 or \$18.30 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code and within either the subject's same block or approximately ¼ of a mile from the subject. Three comparables are located along the same street as the subject. The comparables consist of class 2-02 dwellings of masonry or frame and masonry exterior construction that range in size from 878 to 936 square feet of living area. The dwellings are 65 to 74 years old. Each comparable has a full basement with one having finished area and either 1 or 1½ bathrooms. One comparable has central air conditioning, one comparable has a fireplace, and one comparable has a 2-car garage.

The board of review included a notation that "All of the attorney's comps are outside the subject's subarea, and the comps distance to the subject is not listed. Board comps stay within 50sqft [sic] in size, 10 years of age, and are all located on the same block or ¼ mile." The comparables have improvement assessments that range from \$18,560 to \$21,380 or from \$20.54 to \$23.06 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables' due to location outside of the subject's subarea, which was disclosed by the board of review. Additionally, the appellant did not disclose the comparables' proximity to the subject or the basement finish in their grid analysis. Furthermore, the Board finds the salient property characteristics of the comparables are necessary in order for the Board to conduct a meaningful comparative analysis relative to the subject. The Board gives more weight to the board of review comparables due to their location within the subject's same assessment neighborhood code and within the subject's same block or ¼ of a mile from the

subject property. These comparables are relatively similar to the subject in age and dwelling size but lack central air conditioning and/or a garage amenity, which are features of the subject. These four comparables have improvement assessments that range from \$18,560 to \$21,380 or from \$20.54 to \$23.06 per square foot of living area. The subject's improvement assessment of \$16,543 or \$18.30 per square foot of living area falls below the best comparables in this record. After considering all the appropriate 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 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: July 15, 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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