



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

APPELLANT: Jeannette Tucciarone
DOCKET NO.: 22-51033.001-R-1
PARCEL NO.: 10-33-228-053-0000

The parties of record before the Property Tax Appeal Board are Jeannette Tucciarone, the appellant, 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 **A Reduction** 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: \$10,416
IMPR.: \$31,524
TOTAL: \$41,940

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 one-story dwelling of masonry exterior construction with 1,704 square feet of living area and which is approximately 68 years old. Features include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage.¹ The property has a 7,440 square foot site and is located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review reported the subject parcel is improved with a two-car garage which was not refuted by the appellant in any rebuttal filing.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal along with a brief that argues market value based on comparable sales.² In support of the inequity argument, the appellant submitted information on four comparables located on the same street as the subject, in the same neighborhood code as the subject and from .01 to .14 of a mile from the subject. The comparables consist of class 2-03 one-story dwellings of masonry or frame and masonry exterior construction which range in age from 67 to 72 years old. The dwellings range in size from 1,437 to 1,742 square feet of living area. Three comparables have full basements, one of which has finished area, and comparable #4 has a concrete slab foundation. Each dwelling has central air conditioning, one or two fireplaces, and either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$25,542 to \$32,112 or from \$17.77 to \$18.97 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$31,388 or \$18.42 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 \$46,000. The subject property has an improvement assessment of \$35,584 or \$20.88 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located on the same street as the subject, in the same neighborhood code as the subject and the same (street and tax) block as the subject. The comparables consist of class 2-03 one-story dwellings of masonry exterior construction which are either 67 or 68 years old. The dwellings range in size from 1,406 to 1,597 square feet of living area. The comparables have full or partial basements, one of which has finished area, central air conditioning, and a one-car or a two-car garage. Comparable #1 has a fireplace. The comparables have improvement assessments ranging from \$32,407 to \$56,713 or from \$22.04 to \$35.51 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 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

² The appellant marked "assessment equity" as the sole basis of the appeal. Section 16-180 of the Property Tax Code provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board" (35 ILCS 200/16-180). Similarly, section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill.Admin.Code 1910.50(a)). Pursuant to these provisions along with the lack of any recent sales data, the Board has analyzed this matter only based on assessment equity.

The parties submitted a total of seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 as well as board of review comparables #1 and #3, due to differences in dwelling size of more than 15%, when compared to the subject, finished basement feature, and/or differences in foundation type when compared to the subject and other comparables in the record which are more similar to the subject in these characteristics.

The Board finds the best evidence of assessment equity in the record consists of the appellant's comparables #2 and #3 along with board of review comparable #2, which are each similar to the subject in classification, story height, age, dwelling size, foundation type, and garage capacity. The Board finds appellant's comparable #2 is nearly identical to the subject, but for a minimally larger dwelling size. In contrast, the best board of review comparable necessitates adjustments for smaller basement area and lack of a fireplace feature along with have a smaller dwelling size, resulting in the several adjustments to make the property more equivalent to the subject. The best comparables have improvement assessments ranging from \$31,584 to \$34,320 or from \$18.43 to \$22.04 per square foot of living area. The subject's improvement assessment of \$35,584 or \$20.88 per square foot of living area is above the range of the best comparables in the record in terms of overall improvement assessment which the Board finds is not justified given its similarities to appellant's comparable #2 in particular.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant established with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: _____

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: October 21, 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

Jeannette Tucciarone, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

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