



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

APPELLANT: Ralph Amelio  
DOCKET NO.: 22-51968.001-R-1  
PARCEL NO.: 17-33-123-055-0000

The parties of record before the Property Tax Appeal Board are Ralph Amelio, 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:** \$17,380  
**IMPR.:** \$35,620  
**TOTAL:** \$53,000

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 two-story dwelling of masonry exterior construction with 2,652 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a full basement, 2½ bathrooms, and central air conditioning. The property has a 3,950 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of the inequity argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject and from .58 to .65 of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of masonry exterior construction which are either 0 or 39 years old. The comparables contain either 2,357 or 2,524 square feet of living area. Two comparables have full basements and one has a concrete slab

foundation. The homes have central air conditioning, and 1½ or 4½ bathrooms, a fireplace, and a two-car garage. The comparables have improvement assessments of \$24,320 or \$27,000 or of \$9.64 or \$11.46 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$27,156 or \$10.24 per square foot of living area reflecting the average of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,000. The subject property has an improvement assessment of \$35,620 or \$13.43 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 none of which are located in the same neighborhood code as the subject. The comparables consist of class 2-78 two-story or three-story dwellings of masonry or frame and masonry exterior construction that are each 22 years old. The homes contain either 2,316 or 2,637 square feet of living area. Each comparable has a partial basement, 2 to 3½ bathrooms, central air conditioning, one or two fireplaces, and a two-car garage. The comparables have improvement assessments ranging from \$64,816 to \$88,056 or from \$26.06 to \$33.39 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #1 and board of review comparable #1, due to significantly smaller dwelling sizes of these homes when compared to the subject.

As to the remaining comparables presented by the parties, the Board finds appellant's comparables #1 and #2 have reported ages of "0" which lacks further explanation if the homes were new construction. In addition, board of review comparables #2, #3 and #4 are each three story dwellings, located an unknown distance from the subject, and not in the subject's neighborhood code which are also more than 10 years newer than the subject. Thus, the Board finds that none of these comparables are particularly similar to the subject property in design, age, and several features. Furthermore, the Board finds these comparables each have more bathrooms, fireplace features and two-car garages when compared to the subject, and superior amenities/features in comparison to the subject property. These five comparables have

improvement assessments ranging from \$24,320 to \$88,056 or from \$9.64 to \$33.39 per square foot of living area. The subject's improvement assessment of \$35,620 or \$13.43 per square foot of living area is within the range of these remaining comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record, 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: June 17, 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

Ralph Amelio, by attorney:  
Mary Kate Gorman  
Attorney at Law  
18400 Maple Creek Drive  
Suite 200  
Tinley Park, IL 60477

COUNTY

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