



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

APPELLANT: Vincent Coccia
DOCKET NO.: 23-20422.001-R-1
PARCEL NO.: 16-30-111-013-0000

The parties of record before the Property Tax Appeal Board are Vincent Coccia, 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: \$3,678
IMPR.: \$17,500
TOTAL: \$21,178

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2021 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 3,810 square foot parcel of land improved with a 99-year-old, one-story, masonry, single-family dwelling, containing 1,176 square feet of living area. Features of the home include one full bathroom, two bedrooms, and a two-car garage. The property is located in Berwyn, Berwyn Township, Cook County and is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends contention of law, overvaluation, and assessment inequity as the bases of the appeal. In support of its overvaluation argument, appellant submitted sales information on four comparable sales properties that sold between July and November of 2021 for prices ranging between \$70.78 to \$144.21 per square foot of living area, including land. Each of the comparable sales was improved with a one-story dwelling of masonry construction. They ranged from 2,535 to 5,298 square feet of living area, from 76 to 98 years of age, and full bathroom from two to three. Appellant included information in its grid analysis describing the construction of each of

appellant's sales comparables as either "delux" or "perfect" and described the construction of subject property as "dark ugly deteriorated brick." Each comparable had either a two-car or a 1.5-car garage and ranged in number of bathrooms from two full bathrooms to three full bathrooms. In additional grids provided by appellant, appellant describes the condition of several of the comparable properties as having been completely remodeled and the condition of the subject property as old and deteriorated. A separate sales comparable grid includes three comparable properties with sales dates ranging from 2008 to 2009. The petition discloses the subject is an owner-occupied residence.

In support of its assessment inequity argument, appellant submitted the same comparables as it did for its overvaluation argument. These comparables ranged in living area square feet from 2,535 to 5,298 and in improvement assessment from \$12.46 to \$42.15. Appellant also submitted three additional comparables but did not provide an improvement assessment amount per square foot of living area (comparables #5, #6, and #7). This grid provides for a living area square footage of 999 for the subject property. Based on these comparables' living area square footage ranging from 999 to 1,574 per square foot of living area, they range in improvement assessment per square foot of living area from \$7.69 to \$14.17.

Appellant also included a copy of the board of review's written decision reflecting a final assessment for the subject property of \$21,178. Based on this evidence, appellant requested a reduction in the subject's assessment to \$10,000.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$21,178, with an improvement assessment of \$16,511, or \$14.04 per square foot of living area. The subject's assessment reflects a market value of \$211,780, or \$180.09 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted four comparable properties. Each of the comparable properties were improved with either a one-story or a one-and-one-half-story, single-family dwelling, of masonry construction. They ranged in size between 1,104 and 1,766 square feet of living area and in assessment between \$13.97 and \$15.73 per square foot of living area. They ranged in age between 76 and 98 years old. The condition of the board of review's comparables is provided as being either deluxe, average, or deluxe and renovated. They sold between August of 2021 and July of 2022 for prices ranging from \$212.34 and \$344.20 per square foot of living area, including land.

In rebuttal, appellant submitted a letter stating all of the board of review's comparables are dissimilar to the subject property in age, quality, size, and sale price. Appellant stated that all of the board of review's comparables have been remodeled and are new and modern whereas the subject property has never been remodeled. In addition, appellant states the subject property was damaged by the CC sewer back-up and appellant cannot afford the repairs.

This matter was set to proceed to hearing. Prior to hearing, appellant submitted a written request to waive hearing and for this matter be written on the evidence previously submitted. The board of review representative did not object and the administrative law judge granted appellant's request.

Conclusion of Law

Appellant contends a contention of law, overvaluation, and assessment inequity as the bases of the appeal.

As to the appellant's contention of law argument, Property Tax Appeal Board (PTAB) Rule §1910.69(a) "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. Additionally, "The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party *shall submit a brief in support of his position.*" 86 Ill.Admin.Code §1910.65(d).

PTAB Rules also provide that the "[f]ailure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeals Board ... shall result in the default of that party." PTAB Rules provide that "[u]nder the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. **Failure to do so will result in the dismissal of the appeal.**" Ill.¹ Admin Code, Title 86, Chapter II, Part 1910, §1910.63(b) ("PTAB Rules"). (emphasis added). In this case, the Board notes appellant selected "contention of law" in its appeal form but did not include a legal brief or any legal argument for its contention of law basis. Therefore, the Board gives no weight to appellant's contention of law basis for its appeal.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). This means the party challenging the assessment must provide evidence or arguments that prove their claim to be more likely correct than not. Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the board of review's comparable #2, #3, and #4. These properties sold between 2021 and 2022 for prices ranging between \$226.15 to \$344.20 per square foot of living area, including land. The best comparables were most similar to the subject property in living area square footage. While the Board agrees with appellant's contention regarding many of the dissimilarities with appellant's sales comparables to the subject property in condition and size, appellant did not submit sales comparable properties with sales dates close to the lien year. As a result, greater weight was given to the sales comparables with sales dates closest to the tax year at issue in the instant appeal and most similar to the subject property in living area square footage. The subject's current assessment of \$180.09 per square

¹ If a contention of law was the sole basis of this appeal a dismissal of this appeal would have been the likely outcome.

foot of living area, including land, reflects a market value below the market value established by the best comparables in this record. Based on this record, the Board finds appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

Turning to the taxpayer's assessment inequity contention, 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 appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be *appellant's comparables #5 and #6 and the board of review's comparables #2 and #3*. The best comparables had improvement assessments that ranged from \$14.09 to \$15.21 per square foot of living area. The subject's improvement assessment of \$14.04 per square foot of living area falls below the range established by the best comparables in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties or differences from the subject, the Board finds the subject's improvement assessment is supported. While appellant provided numerous photos of its comparables and the subject property, the Board does not see the vast difference in condition appellant contends to exist between them. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is not justified.

While the Board recognizes that the condition of the subject plays a significant role in determining its *market value* and therefore its property tax assessment. The appellant submitted photographs and descriptions damage to the subject without more (professional documentation such as contractor's reports or repair estimates) it fails to clearly demonstrates how the damage impacts the subjects market value. Additionally, the appellant leaves it to the Board to make findings as whether the photographs depict cosmetic issues, routine maintenance issues or issues that would significantly affect the subjects value. The Board will not do so. The Board finds the evidence provided by the appellant to support its contention that condition has affected its market value insufficient to warrant consideration in its analysis of the assessment inequity basis of this appeal.

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

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