



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

APPELLANT: Bart Logiudice  
DOCKET NO.: 23-21237.001-R-1  
PARCEL NO.: 16-07-400-018-0000

The parties of record before the Property Tax Appeal Board are Bart Logiudice, 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:** \$12,250  
**IMPR.:** \$42,438  
**TOTAL:** \$54,688

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 2023 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, apartment building of frame construction with 3,047 square feet of living area. Features of the dwelling include two baths, a full unfinished basement, and a two-car garage. The dwelling was constructed in 1902. The property has a 8,750 square foot site and is located in Oak Park Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. These comparables are described as of frame construction, two-story, apartment buildings. They range in age from 111 to 135 years; in size from 2,693 to 3,280 square feet of living area; improvement assessment from \$9.36 to \$13.03 per square foot of living area. These properties have full unfinished basement areas and 0 to 3 car garages. The suggested comparable properties are located within a 5 block or .25-mile radius of the subject property. Lastly, the appellant stated that the subject is located near a commercial area subject to noise, traffic, and traffic. In support, the appellant

submitted photographs of the subject and its surrounding area, and the comparables. The appellant requested the subject's total assessment be reduced to \$50,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,688. The subject has a total improvement assessment of \$42,438 or \$13.93 per square foot of living area. In support of the assessment, the board of review submitted four equity comparables. These comparables are described as of frame, masonry or stucco construction, two-story apartment buildings. They range in age from 100 to 136 years; in size from 2,608 to 3,298 square feet of living area; improvement assessment from \$14.69 to \$16.93 per square foot of living area. These properties have full unfinished basement areas and 0 to 4 car garages. The suggested comparable properties are located within a .25-mile radius of the subject property.

In rebuttal, the appellant distinguished the board of review's comparables based on building and lot size, and location. The appellant reaffirmed previously submitted evidence and request for a reduction of the subject's total assessed value.

At hearing, the appellant distinguished the board of review's comparables based on location. Specifically, the appellant testified that the subject backs up to commercial area which affects the covenant of quiet enjoyment, and that the subject's area is very congested causing a lack of parking. The appellant reaffirmed the evidence previously submitted. Appellant requested a reduction in the subject's total assessed value. The board of review testified that the comparables are within one quarter mile of the subject, and a reduction in the subject's assessment is not warranted. In rebuttal, the appellant distinguished the board of review's comparables. Appellant also testified that after a physical inspection of the comparables, none are similar to the subject. Appellant reaffirmed request for a reduction in the subject's total assessed value.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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). 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 Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, and #4 and the board of review's comparables #2, #3, and #4. These comparables had improvement assessments that ranged from \$12.56 to \$15.43 per square foot of living area. The subject's improvement assessment of \$13.93 per square foot of living area falls within the range established by the best comparables in this record. After considering all the comparables 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 comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. 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.

The Board also finds that the appellant failed to prove that the subject's market value is negatively impacted by its proximity to a commercial area. The mere proximity of the subject to a commercial area does not automatically warrant a reduction in its assessed value. Furthermore, the appellant failed to submit market value evidence such as an appraisal and/or sale comparables showing that the subject's market value is adversely hindered by its location and that the value of the subject property is reduced because of its location. Therefore, the PTAB finds that the subject's assessment is equitable and a reduction in the subject's assessment is not warranted.

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

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