



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

APPELLANT: Carla Martinucci
DOCKET NO.: 23-34143.001-R-1
PARCEL NO.: 14-30-215-031-0000

The parties of record before the Property Tax Appeal Board are Carla Martinucci, the appellant, by George J. Relias, attorney-at-law of Relias Law Group, Ltd. 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: \$39,062
IMPR.: \$64,570
TOTAL: \$103,632

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 is improved with a two-story dwelling of masonry exterior construction containing 2,432 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a full basement with a recreation room, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car garage. The property has a 3,125 square foot site located in Chicago, Lake View Township, Cook County. The subject is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's counsel indicated on the appeal that the subject property is not an owner-occupied residence even though the appeal petition disclosed the address of the appellant and the address of the subject property are the same. The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-78 properties improved

with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,313 to 2,560 square feet of living area and are from 19 to 25 years old. Each comparable has a full basement with a recreation room, central air conditioning, one to three fireplaces, and a 2-car, 2½-car or 4-car garage. The comparables have 2½, 3 or 3½ bathrooms. These properties have the same neighborhood code as the subject property and are located from .2 to .4 of a mile from the subject property. The comparables have improvement assessments ranging from \$53,938 to \$62,670 or from \$21.94 to \$24.48 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$57,176.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,632. The subject property has an improvement assessment of \$64,570 or \$26.55 per square foot of living area. The board of review also indicated that 2021 was the first year of the general assessment cycle for the subject property and no township equalization factor was applied by Cook County assessment officials for the 2023 tax year.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables comprising class 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,432 to 2,756 square feet of living area. The homes range in age from 9 to 18 years old. Each property has a full basement with a recreation room, central air conditioning, two fireplaces, 2½ or 3½ bathrooms, and a 2-car or 3-car garage. These properties have the same neighborhood code as the subject and are located in the same block as the subject property. Comparables #2 and #3 are located along the same street as the subject property. The comparables have improvement assessments ranging from \$73,726 to \$84,223 or from \$28.70 to \$30.56 per square foot of living area.

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.

As preliminary matter, the Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) the Board takes notice that the subject property was the subject matter of appeals before the Property Tax Appeal Board for the 2021 and 2022 tax years under Docket Nos. 21-38188.001-R-1 and 22-36644.001-R-1 in which the Board issued decisions on January 21, 2025,

reducing the subject's total assessment in each year to \$103,632 based on an agreement of the parties.

The Board further finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Initially, the Board finds there is an issue with respect to whether the subject property is an owner-occupied dwelling. The appellant's counsel indicated on the petition the property is not owner-occupied. The Board finds; however, the appeal petition disclosed the address of the appellant, and the address of the subject property are the same, indicating the property is owner occupied.¹ Based on this record the Board finds the subject dwelling is an owner-occupied residence.

Next, the Board finds that 2021, 2022 and 2023 are within the same general assessment period for the subject property. The record contains no evidence indicating the subject property sold in an arm's length transaction after the 2021 and 2022 tax years establishing a different fair cash value on which the Board's decisions for the 2021 and 2022 tax years were based or that the decisions of the Property Tax Appeal Board have been reversed or modified upon review. The record also disclosed that no township equalization factor was applied in 2023 by Cook County assessment officials. As previously stated, the Property Tax Appeal Board issued decisions for the 2021 and 2022 tax years, reducing the subject's total assessment in each year to \$103,632. The subject's total assessment for the 2023 tax year is \$103,632, equivalent to the assessments of the subject property for the first two years of the subject's general assessment cycle. Applying the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment would not be appropriate.

Alternatively, the Board will examine the comparables submitted by the parties in the event the subject property is not an owner-occupied dwelling. The parties submitted information on eight comparables with the same classification code and neighborhood code as the subject property. These properties are all relatively similar to the subject dwelling in style, age, size and features. These comparables have improvement assessments that range from \$53,938 to \$84,223 or from \$21.94 to \$30.56 per square foot of living area. The three comparables provided by the board of review are more similar to the subject in location than the comparables provided by the appellant. These three comparables have improvement assessments ranging from \$73,276 to \$84,223 of from \$28.70 to \$30.56 per square foot of living area. Board of review comparable #1

¹ The Board takes notice that in reviewing the documentation associated with the 2021 and 2022 appeals of the subject property, the appellant's counsel indicated the property was an owner-occupied residence.

is identical to the subject in dwelling size and has an improvement assessment of \$73,276 or \$30.13 per square foot of living area. The subject's improvement assessment of \$64,570 or \$26.55 per square foot of living area falls within the range established by all the comparables in this record and is below the comparables most similar to the subject in location and dwelling size. 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:

May 19, 2026



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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