



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

APPELLANT: Antonella Bertola Moulds
DOCKET NO.: 23-39535.001-R-1 through 23-39535.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Antonella Bertola Moulds, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-39535.001-R-1	14-32-112-024-0000	37,200	144,800	\$182,000
23-39535.002-R-1	14-32-112-025-0000	37,200	0	\$37,200

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 two parcels improved with a 3-story dwelling of masonry exterior construction with 3,751 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 2-car garage. The property has a combined 5,952 square foot site and is located in Chicago, West Chicago Township, Cook County.¹ The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with regard to both the land and the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five

¹ The board of review reported that parcel 14-32-112-024 has a 2,976 square foot site and the appellant reported that parcel 14-32-112-025 has a 2,976 square foot site, for a combined 5,952 square feet of land area. The site size as reported by the board of review was not refuted by the appellant in rebuttal.

equity comparables located in the subject's assessment neighborhood. The comparables consist of 2-story or 3-story class 2-78 dwellings of masonry exterior construction ranging in size from 3,546 to 3,611 square feet of living area. The homes range in age from 27 to 52 years old. Each dwelling has central air conditioning and a 1.5-car or 2-car garage. Four comparables each have one or two fireplaces, four comparables each have a full basement, and one comparable has a concrete slab foundation. The parcels range in size from 2,500 to 3,125 square feet of land area. The comparables have land assessments ranging from \$31,250 to \$39,063 or \$12.50 per square foot of land area. The comparables have improvement assessments ranging from \$97,500 to \$101,261 or from \$27.44 to \$28.50 per square foot of living area. Based on this evidence, the appellant requested a reduced land assessment of \$63,984 and an improvement assessment of \$104,802 or \$27.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$219,200. The subject property has a combined land assessment of \$74,400 or \$12.50 per square foot of land area and an improvement assessment of \$144,800 or \$38.60 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 within the subject's assessment neighborhood and within the same block as the subject. The comparables consist of 3-story class 2-78 dwellings of masonry exterior construction ranging in size from 3,402 to 3,930 square feet of living area. The homes range from 13 to 17 years old. Each dwelling has a full basement, central air conditioning, and a 2-car garage. Three comparables each have three fireplaces. The parcels range from 2,889 to 2,976 square feet of land area. The comparables have land assessments ranging from \$36,112 to \$37,200 or \$12.50 per square foot of land area and improvement assessments ranging from \$131,998 to \$176,850 or from \$38.80 to \$45.00 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the Board finds the parties' comparables are similar to each of the subject parcels in site size. The comparables have land assessments ranging from \$31,250 to \$37,200 or \$12.50 per square foot of land area. The subject's combined land assessment of \$74,400 or \$12.50 per square foot of land area is equivalent to each of the comparables in the record on a per-square-foot basis. Based on this record, the Board finds a reduction in the subject's land assessment is not warranted.

With respect to the improvement assessment, the Board has given reduced weight to the appellant's comparables #1, #2, #4 and #5, which differ from the subject in age, design, and/or foundation. The Board finds the parties' remaining comparables are similar to the subject in age, dwelling size, and features. These comparables have improvement assessments ranging from \$100,838 to \$176,850 or from \$27.94 to \$45.00 per square foot of living area. The subject's improvement assessment of \$144,800 or \$38.60 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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 improvement 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

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 16, 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

AGENCY

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