



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

APPELLANT: Victor J. Grandinetti  
DOCKET NO.: 23-40896.001-R-1  
PARCEL NO.: 14-29-411-009-0000

The parties of record before the Property Tax Appeal Board are Victor J. Grandinetti, the appellant, by George N. Reveliotis, attorney-at-law of Reveliotis Law, P.C. in Park Ridge, 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:** \$32,055  
**IMPR.:** \$39,873  
**TOTAL:** \$71,928

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 multi-family building of frame construction containing 3,007 square feet of building area. The building is approximately 140 years old. Features of the property include three apartments, a full basement with an apartment, one fireplace, three bathrooms, and a 2-car garage.<sup>1</sup> The property has a 2,137 square foot site located in Chicago, Lake View Township, Cook County. The subject is a class 2-11 apartment building property under the Cook County Real Property Assessment Classification Ordinance.

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 consisting of class 2-11 properties improved with one-story, two-story or three-

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<sup>1</sup> The appellant submitted a copy of the Cook County Assessor's Office property characteristics for the subject from which descriptive information was verified and/or obtained.

story or higher multi-family buildings of frame construction that range in size from 2,840 to 4,140 square feet of building area.<sup>2</sup> The comparables are from 126 to 138 years old. These properties have 2, 3 or 4 apartments. Four comparables have full basements, each with an apartment, and one comparable has a crawl space foundation. Each property has one fireplace and 2, 3 or 4 bathrooms. One comparable has central air conditioning and one comparable has a 1-car garage. These properties have the same neighborhood code as the subject property and are located along the same street as the subject and within .06 of a mile from the subject property. The comparables have improvement assessments ranging from \$26,250 to \$48,893 or from \$8.31 to \$12.63 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$33,859.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,928. The subject property has an improvement assessment of \$39,873 or \$13.26 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-11 properties improved with two-story multi-family buildings of frame construction that range in size from 2,482 to 3,114 square feet of building area. The buildings are from 133 to 138 years old. Each comparable has a full basement with three having finished area and a 2-car garage. The comparables have 2, 3 or 4 bathrooms. Two comparables have central air conditioning and one comparable has one fireplace. The comparables have the same neighborhood code as the subject property and are located ¼ of a mile from the subject. Three comparables are located along the same street as the subject property. These properties have improvement assessments ranging from \$45,125 to \$56,625 or from \$17.37 to \$20.98 per square foot of building 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.

The parties submitted information on nine equity comparables with the same classification code and neighborhood codes as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #3, #4 and #5 due to differences from the subject property in building size, foundation and/or style. The Board gives less weight to board of review comparables #1, #2 and #3 due to differences from the subject building in size being approximately 10% to 17% smaller than the subject building.

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<sup>2</sup> The appellant submitted copies of the Cook County Assessor's Office property characteristics for the comparables from which descriptive information was verified and/or obtained.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as board of review comparable #4 that are similar to the subject in style, are from 2,840 to 4,114 square feet of building area and are 126 to 136 years old. Each comparable is located along the same street as the subject property. These properties have varying degrees of similarity to the subject that would require adjustments to make them more equivalent to the subject property. Appellant's comparable #1 has one more bathroom than the subject and central air conditioning, a feature the subject does not have, requiring downward adjustments to make the property more equivalent to the subject for these features. Conversely, appellant's comparable #1 and appellant's comparable #2 have less garage space than the subject necessitating upward adjustments to make them more equivalent to the subject for this difference. Board of review comparable #4 has central air conditioning, unlike the subject, requiring a downward adjustment. Conversely, board of review comparable #4 has no fireplace, a feature of the subject, suggesting an upward adjustment would be appropriate. These comparables have improvement assessments that range from \$33,853 to \$56,625 or from \$11.92 to \$18.18 per square foot of living area. The subject's improvement assessment of \$39,873 or \$13.26 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables, 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

AGENCY

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