



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

APPELLANT: John Rooney
DOCKET NO.: 23-40922.001-R-1
PARCEL NO.: 14-29-116-024-0000

The parties of record before the Property Tax Appeal Board are John Rooney, the appellant, by attorney George N. Reveliotis 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: \$46,875
IMPR.: \$51,188
TOTAL: \$98,063

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 three-story multi-family building of masonry exterior construction with 4,095 square feet of gross building area. The building is approximately 26 years old. Features of the building include a full basement with finished area, three full bathrooms, three half bathrooms, central air conditioning and three fireplaces. The property has a site with 3,125 square feet of land area and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables that have the same assessment neighborhood code as the subject and are located within .17 of a mile from the subject property. The comparables are class 2-11 properties

improved with two-story or three-story¹ multi-family buildings of frame or masonry exterior construction ranging in size from 3,912 to 4,656 square feet of gross building area. The buildings range in age from 114 to 136 years old. Each comparable has a full or partial basement, two to four full bathrooms and either a one or two fireplaces. Two comparables each have an additional half bathroom, two comparables have central air conditioning and six comparables each have a two-car or a three-car garage. The comparables have improvement assessments that range from \$37,981 to \$53,265 or from \$9.58 to \$11.50 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$44,062 or \$10.76 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,063. The subject property has an improvement assessment of \$51,188 or \$12.50 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. The comparables are class 2-11 properties improved with three-story multi-family buildings of masonry exterior construction ranging in size from 4,379 to 7,392 square feet of gross building area. The buildings are 27 or 128 years old. Each comparable has a full or partial basement, two of which have finished area. Each comparable has four or six full bathrooms, one comparable has an additional half bathroom and two comparables have central air conditioning. Comparable #1 has a fireplace and a two-car garage. The comparables have improvement assessments that range from \$62,125 to \$135,000 or from \$14.19 to \$19.94 per square foot of gross building 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 eleven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 through #6, as well as board of review comparables #1 and #2, which differ from the subject in building size and/or story height.

The Board finds the appellant's comparables #7 and #8, along with board of review comparable #3 are overall more similar to the subject in location, building size and story height. However, the Board finds the appellant's comparables #7 and #8 are more than 100 years older than the

¹ The appellant submitted property characteristic printouts for the subject and each comparable that contained photographs of the building's depicting comparables #7 and #8 with three-story designs.

subject building, each building has a fewer number of bathrooms and fireplaces, when compared to the subject, and neither building is reported to have central air conditioning and basement finish, both features of the subject, suggesting upward adjustments would be required to make these two comparables more equivalent to the subject. Upward adjustments would also be required to make board of review comparable #3 more equivalent to the subject due to its fewer number of bathrooms and fireplaces. Conversely, the appellants comparable #8 has a garage, unlike the subject, suggesting a downward adjustment for this difference would be necessary. Nevertheless, the comparables have improvement assessments ranging from \$37,981 to \$62,125 or from \$9.58 to \$14.19 per square foot of gross building area. Most weight is given to board of review comparable #3 as it is most similar to the subject building in age, central air conditioning and basement finish. The subject's improvement assessment of \$51,188 or \$12.50 per square foot of gross building area falls within the range established by the best comparables in the record and is well supported by board of review comparable #3, which is most similar to the subject building in age and some features. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Rooney, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602