FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mario Soldo
DOCKET NO.: 23-47392.001-R-1
PARCEL NO.: 20-11-107-027-0000

The parties of record before the Property Tax Appeal Board are Mario Soldo, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 ***a reduction*** 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:	$89,000
IMPR.:	$130,000
TOTAL:	$219,000

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 consists of a 17,800 square foot parcel improved with two dwellings with 8,703 square feet of combined living area.[1] The dwelling was built in 1900 and is approximately 123 years old. Features of the home include 3 full and 2 half-bathrooms, a partial basement with a formal recreation room, and central air conditioning. The property's site is 17,800 square feet, and it is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

[1] The Board notes that the board of review's Notes on Appeal disclose that the subject contains a second improvement. However, neither party submitted any descriptive or assessment information for the second dwelling. While the board of review combined the dwelling sizes of the two improvements, the appellant did not include the second improvement in the analysis.

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 four equity comparables located within ¼ of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 2-story and 3-story dwellings of masonry construction ranging in size from 7,004 to 8,386 square feet of living area and ranging in age from 111 to 137 years old. Each comparable features either 3 or 5 full bathrooms with three comparables also having 1 or 2 half-baths. Each comparable also has a full basement with undisclosed finished area. Two comparables have central air conditioning; two comparables have a 1-car or a 4-car garage; and each comparable has from 2 to 4 fireplaces. The comparables have improvement assessments that range from $68,749 to $133,397 or from $9.82 to $17.17 per square foot of living area. The appellant also submitted property information sheets from the Cook County Assessor's database for the subject and each comparable property. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $232,454. The subject property has an improvement assessment of $143,454 or $16.48 per square foot of living area based on the combined 8,703 square feet of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within ¼ of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story and 3-story dwellings of frame or masonry construction ranging in size from 6,207 to 7,437 square feet of living area and ranging in age from 116 to 122 years old. Each comparable features 2 to 4 full bathrooms with three comparables having additional 2 or 3 half-bathrooms; one comparable has central air conditioning; three comparables have 1 to 6 fireplaces; and one comparable has a 2.5-car garage. The comparables have improvement assessments that range from $118,250 to $162,735 or from $16.91 to $26.22 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. Initially, the Board finds that neither party submitted comparables based on the subject's *combined* dwelling size of 8,703 square feet of living area. Nevertheless, the Board gives less weight to appellant's comparable #1, along with board of review comparables #1, #3, and #4 which are less similar to the subject's combined dwelling size than the remaining comparables in this record. The Board finds the best evidence of equity in assessment to be appellant's comparables #2, #3 and #4, along with board of review comparable #2 which are most similar to the subject overall in location, dwelling size and some features. Of these three comparables, the Board finds each parties' comparable #2 to be most similar in characteristics to the subject dwelling. The most similar comparables in the record have improvement assessments ranging from $96,666 to $133,397 or from $11.53 to $17.17 per square foot of living area. The subject's improvement assessment of $143,454 or $16.48 per square foot of living area falls above the range established by the most similar comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's assessment is 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:

C E R T I F I C A T I O N

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: September 15, 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

Mario Soldo, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

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