



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

APPELLANT: James D'Amico
DOCKET NO.: 23-50538.001-R-1
PARCEL NO.: 15-13-418-026-0000

The parties of record before the Property Tax Appeal Board are James D'Amico, the appellant, by Dora Cornelio, attorney-at-law 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:

LAND: \$3,124
IMPR.: \$27,875
TOTAL: \$30,999

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 one-story building of masonry exterior construction containing 2,160 square feet of building area. The dwelling is approximately 99 years old. Features of the property include a full basement with finished area, two bathrooms and a 2-car garage. The property has a 4,166 square foot site located in Forest Park, Proviso Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and inequity regarding the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on June 8, 2020, for a price of \$195,000. The appellant completed Section IV – Recent Sale Data of the appeal identifying the seller as Thomas Roy Tripp and indicated the parties to the transaction were not related. The appellant

further indicated the property sold through a realtor, and the property was advertised for sale in the Multiple Listing Service (MLS) but indicated the amount of time the property was advertised was "unknown." To document the purchase the appellant submitted a copy of the settlement statement dated June 8, 2020, disclosing the purchase price of \$195,000 as well as the payment of commissions to the buyer's and seller's realtors. The buyer's realtor was identified as James D'Amico, the same name as the appellant in the instant appeal.

With respect to the assessment equity argument the appellant submitted information on five equity comparables consisting of class 2-11 properties improved with 1.5-story or 2-story buildings of frame or frame and masonry exterior construction that range in size from 2,034 to 2,376 square feet of building area. The buildings range in age from 73 to 125 years old. Each comparable has a full basement with four having finished area. The comparables have two or three bathrooms. Four comparables have a 1.5-car or 2-car garage. One comparable has central air conditioning. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$21,350 to \$27,340 or from \$10.19 to \$11.51 per square foot of building area.

Based on this evidence, the appellant requested a the subject's total assessment be reduced to \$19,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,999. The subject's assessment reflects a market value of \$309,990 when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$27,875 or \$12.91 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 one-story or two-story buildings of frame, masonry or frame and masonry exterior construction that range in size from 1,694 to 2,384 square feet of building area. The buildings are from 103 to 106 years old. Each property has a full basement with two having finished area. Each comparable has central air conditioning and 2, 2½, 3 or 4½ bathrooms. Three comparables each have a 2-car garage. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject. The comparables have improvement assessments ranging from \$30,560 to \$40,718 or from \$15.93 to \$18.04 per square foot of building area.

Conclusion of Law

The appellant argued in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Section 1910.63 of the rules of the Property Tax Appeal Board sets forth the burdens of proof before the Board with section 1910.63(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.63(a)) providing:

Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. **However, any contesting party shall have the burden of going forward** (emphasis added).

Section 1910.63(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.63(b)) provides:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

With respect to the overvaluation argument, the appellant relies on a June 2020 sale of the subject property for a price of \$195,000. The Board finds this sale is insufficient to satisfy the appellant's burden of going forward to challenge the correctness of the assessment based on overvaluation. The sale occurred approximately 30 months prior to the assessment date at issue and is not credible or reliable evidence of value as of January 1, 2023. Besides being dated, the appellant failed to establish the sales was an arm's length transaction. The appellant did not submit a copy of the listing substantiating the property was exposed on the open market or the length of time the property was marketed. Additionally, the appellant did not submit a copy of the real estate transfer declaration to buttress the sale had the elements of an arm's length transaction. Finally, a review of the settlement statement indicated the appellant may have also been a broker that received a commission, calling into question whether the sale was an arm's length transaction. For these reasons the Board gives no weight to the appellant's argument based on overvaluation.

Alternatively, the appellant contends assessment inequity as a 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 on this basis.

The parties submitted information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective arguments. The Board gives less weight to the appellant's comparables as these properties are not as similar to the subject in age as are the comparables submitted by the board of review. Additionally, the appellant did not disclose the proximity of the comparables to the subject property which further detracts from the weight given these properties. The Board of review comparables are located ¼

of a mile from the subject and are similar to the subject in age being from 103 to 106 years old. Of these comparables, however, the Board gives less weight to board of review comparables #1 and #2 due to differences from the subject in building size. Board of review comparables #3 and #4 are similar to the subject in size with 2,176 and 1,926 square feet building area, respectively. Each of these comparables has central air conditioning, a feature the subject does not have, necessitating downward adjustments to make them more equivalent to the subject property for this difference. Moreover, board of review comparable #4 has an additional ½ bathroom that the subject does not have, requiring a downward adjustment. Nevertheless, these comparables have improvement assessments of \$35,312 and \$30,675 or \$16.23 and \$15.93 per square foot of building area, respectively. Board of review comparable #3 is most like the subject in style, being a one-story building, with an improvement assessment of \$35,312 or \$16.23 per square foot of building area. The subject's improvement assessment of \$27,875 or \$12.91 per square foot of building area falls below the two by the best comparables in this record and is well supported by the most similar comparable in terms of style. Based on this record, after considering the appropriate adjustments to the best comparables for differences from the subject property, 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 on this basis.

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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