



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

APPELLANT: Francis Sassetti
DOCKET NO.: 23-55933.001-R-1
PARCEL NO.: 10-20-123-036-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Francis Sassetti, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$8,500
IMPR.: \$33,500
TOTAL: \$42,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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 1,935 square feet, three-story dwelling on a 1,071 square feet parcel in Niles, Niles Township, Cook County. The five-year-old home, a class 2-95 property per the Cook County Real Property Assessment Classification Ordinance, featured 2.5 bathrooms, central air conditioning, and a 400 square feet garage on a slab foundation. The appellant selected comparable sales evidence as the basis underlying the appeal.

Challenging the \$42,000 total assessment for the subject property, the appellant requests the Property Tax Appeal Board (PTAB) reduce the assessment based on sales of comparable properties. To fortify this argument, the appellant submitted four class 2-95 properties within 600 feet of the subject as indicators of market value. The appellant's suggested comparators all featured air conditioning, one fireplace, 2.5 or three bathrooms, a slab foundation, and a 400 square feet garage. These properties were all five years old and contained 1,913 or 1,935 square feet of living

area. These comparables sold between July 2019 and July 2022 for prices ranging from \$421,500 to \$485,000, or \$220 to \$268 per square foot of living area.

The county board of review responded that the subject improvement was properly assessed at \$42,000 (for a market value of \$420,000) in its “Notes on Appeal.” In defense of the \$42,000 total subject assessment, the board of review introduced into evidence three properties on the subject’s block to show that the board of review appropriately assessed the subject. These selected comparators all included air conditioning, a two-car garage, 2.5 bathrooms, and a partial basement. These properties were two or four years old; 1,711 or 1,935 square feet in living area; and \$17.83 to \$22.50 per square foot in improvement assessment. They sold between August 2021 and August 2022 for prices ranging from \$445,000 to \$485,000 or from \$229.97 to \$283.46 per square foot.

On November 14, 2025, PTAB conducted a hearing that established the proper tax year in question was 2023, not 2022. The appellant argued that the 2023 assessment was too high relative to those of other properties. The county board of review stated that its comparables, and indeed, some of the appellant’s, reflected a market value above that implied by the subject’s 2023 assessment. The board of review further challenged the appellant’s descriptions of its selected comparables, arguing that the appellant’s descriptions did not match those of the Cook County Assessor’s Office, to which the appellant testified that the information came from public listings such as Zillow and Caldwell Banker. The board of review then noted for the record that the appellant failed to submit the documentation to support the data included on the petition.

Conclusion of Law

The appellant contends the board of review’s 2023 assessment of the subject overvalues the property. 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); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof and a reduction in the subject’s assessment is not warranted.

PTAB finds board of review comparable sale #3 and appellant comparable sales #1 through #4 constitute the best evidence of subject market value based on the sales’ proximity to the tax year and the comparable properties’ similarity to the subject. Board of review sale #3 and appellant sale #4 contained virtually the same living square footage, bathroom count, garage size, and air conditioning inclusion as the subject. Moreover, these properties substantially matched the subject in other respects, such as fireplace count and basement type. Meanwhile, appellant sales #1 through #3 lacked only some of the subject’s square footage. These comparable properties sold between July 2019 and July 2022 for prices between \$220 and \$230 per square foot. Because the subject’s \$217.05 per square foot market value imputed from its 2023 assessment falls below the values of the best comparables, PTAB concludes the appellant did not prove by a preponderance of the evidence that the board of review overvalued the subject property. Accordingly, a reduction in the assessment commensurate with the appellant’s request 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: _____

December 23, 2025



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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