



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

APPELLANT: Robert Pasin  
DOCKET NO.: 24-23004.001-R-1  
PARCEL NO.: 16-06-421-009-0000

The parties of record before the Property Tax Appeal Board are Robert Pasin, the appellant, by attorney Dora Cornelio 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 ***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:** \$24,360  
**IMPR.:** \$127,908  
**TOTAL:** \$152,268

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 2024 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 two-story dwelling of stucco exterior construction with 5,814 square feet of living area. The dwelling is approximately 113 years old. Features of the home include a full basement with finished area, central air conditioning, four full bathrooms, two half bathrooms and a fireplace. The property has a 17,400 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject property. The comparables are class 2-09 properties that are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 5,365 to 9,249 square feet of living area. The

dwellings are from 99 to 131 years old. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, from three to six full bathrooms and from two to five fireplaces. Four comparables each have one additional half bathroom and three comparables each have a 3-car garage. The comparables have improvement assessments that range from \$82,437 to \$115,336 or from \$12.47 to \$17.29 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$113,781 or \$19.57 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,362. The subject property has an improvement assessment of \$145,002 or \$24.94 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, one of which has the same assessment neighborhood code as the subject and two comparables are located within the subject's subarea.<sup>1</sup> The comparables are class 2-08 or 2-09 properties that are improved with two-story dwellings of frame or masonry exterior construction ranging in size from 4,668 to 6,520 square feet of living area. The dwellings are from 15 to 132 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, three or five full bathrooms, one half bathroom, from one to three fireplaces and either a 1.5-car or a 3-car garage. The comparables have improvement assessments that range from \$108,926 to \$144,900 or from \$22.22 to \$23.33 per square foot of living 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3 and #4, as well as board of review comparables #1 and #3 due to differences from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparable #5 and board of review comparable #2, which are located in close proximity to the subject and are overall more similar to the subject in dwelling size, design and age. However, these two comparables have varying degrees of similarity when compared to the subject in basement finish, bathroom count, fireplace count and garage amenity, suggesting adjustments would be required

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<sup>1</sup> The board of review's comparables #1 and #2 have property index numbers (PINs) that begin with 16-06, like the subject, indicating these two parcels are located in close proximity to the subject.

to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$106,300 and \$133,146 or \$17.29 and \$22.28 per square foot of living area, respectively. The subject's improvement assessment of \$145,002 or \$24.94 per square foot of living area falls above the two best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: \_\_\_\_\_

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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