FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nick Caputo
DOCKET NO.: 24-26165.001-R-1
PARCEL NO.: 16-13-103-031-0000

The parties of record before the Property Tax Appeal Board are Nick Caputo, the appellant, by attorney Michael R. Davies of Ryan Law, PLLC 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:	$1,914
IMPR.:	$28,874
TOTAL:	$30,788

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 multi-family building of masonry exterior construction with 2,470 square feet of gross building area. The building is approximately 127 years old. Features of the property include a full basement that is finished with an apartment,[1] central air conditioning, three full bathrooms and a fireplace. The property has a site with 1,320 square feet of land area and is located in Chicago, West Chicago 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 five equity

[1] The board of review disclosed the subject's basement is finished with an apartment, which was not refuted by the appellant.

comparables that have the same assessment neighborhood code as the subject property and are located from 1.27 to 1.79 miles from the subject property. The comparables are class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction ranging in size from 2,450 to 2,978 square feet of gross building area. The buildings are from 104 to 122 years old. Each comparable has a full basement and either two or three full bathrooms. Three comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from $12,569 to $15,281 or from $5.08 to $5.15 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the final total assessment for the subject of $30,788. The subject property has an improvement assessment of $28,874 or $11.69 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables have the same assessment neighborhood code as the subject, three of which are located approximately ¼ mile from the subject property. The comparables are class 2-11 properties improved with two-story multi-family buildings of masonry, frame or frame and masonry exterior construction ranging in size from 1,890 to 2,100 square feet of gross building area. The buildings are from 127 to 137 years old. Three comparables each have a full basement and one comparable has a slab foundation. Each comparable has either two, three or four full bathrooms. Two comparables each have a 2-car garage. The comparables have improvement assessments that range from $24,650 to $29,650 or from $11.91 to $14.19 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 nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #2 and #4 due to their distant locations of more than one mile from the subject and/or they differ from the subject building in size.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3, which are located most proximate to the subject and are similar to the subject in building size, design and age. However, the Board finds each building lacks central air conditioning and/or a basement apartment, both features of the subject. Additionally, board of review comparable #3 has one less bathroom than the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, board of review comparable #1 has an additional full bathroom, when compared to the subject, which would necessitate a downward adjustment. Nevertheless, these two comparables have improvement assessments of $25,013 and $29,650 or $11.91 and $14.19 per square foot of gross building area. The subject's improvement assessment of $28,874 or $11.69 per square foot of gross building area is bracketed by the two best comparables in the record in terms of overall improvement assessment and falls below the comparables on a per square foot of gross building area basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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.

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

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