



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

APPELLANT: S. Pierruccini
DOCKET NO.: 24-32791.001-R-1
PARCEL NO.: 14-19-110-023-0000

The parties of record before the Property Tax Appeal Board are S. Pierruccini, the appellant(s); 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: \$57,660
IMPR.: \$0
TOTAL: \$57,660

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 3,720 square feet of vacant land. The property is located in Chicago, Lakeview Township, Cook County and is classified as a class 2-41 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 four equity comparables. The suggested comparable properties range in size from 3,050 to 3,750 square feet of land. Each suggested comparable was classified as 2-41 property. The appellant did not provide the neighborhood code for the comparables but reported that the suggested comparables were located within one-eighth of a mile from the subject property. The comparables all have improvement assessments of \$6.20 per square foot. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$23,064.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$57,660 or \$15.50 per square foot. In support of its contention of the correct assessment, the board of review submitted information on five suggested equity comparables. The suggested comparable properties ranged in size from 3,720 to 4,030 square feet. The board of review reported that each of the suggested comparables was located within the same neighborhood code as the subject property. The comparables all have assessments of \$15.50 per square foot. Based on this evidence, the board of review requested that the assessment be confirmed.

In rebuttal, the appellant submitted information on 129 additional comparables not contained in the initial appeal. The appellant did not provide the neighborhood code for these comparables and did not provide their proximity to the subject property. These comparables were all various sizes but had assessments of \$6.20 per square foot.

A consolidated hearing was held in Docket Nos. 24-32791.001-R-1 and 24-32792.001-R-1 although separate decisions will be issued. (86 Ill.Admin.Code §1910.78) This matter proceeded to hearing on August 24, 2026, conducted remotely via the Webex platform pursuant to Section 1910.67 of the Administrative Code. The appellant proceeded pro-se and was not represented by an attorney. The board of review was represented by attorney, John Lartz.

At hearing, the board of review objected to consideration of the 129 additional comparables that were submitted by the appellant in rebuttal that were not included in the original appeal petition. That objection was sustained based on PTAB rule 1910.66. The appellant argued that Chicago has an arbitrary dividing line along Western Avenue and that the properties east of Western Avenue had higher land assessments than properties west of Western Avenue. The appellant argued that the comparables he submitted were all west of Western Avenue and they were assessed at \$6.20 per square foot for the land assessment. The appellant acknowledged that the proximity of appellant's suggested comparables was greater than an eight of a mile but that he did not know their precise distance from the subject property. The appellant acknowledged that the township and neighborhood code of appellant's comparables was unknown. Appellant argued for a reduction in land assessment based on the comparables submitted. The board of review argued that its' comparables were consistent with the subject property in that they were all from the same neighborhood code and were all assessed at \$15.50 per square foot similar to the subject property.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 Board finds that the best evidence of assessment equity is the board of review's suggested comparables #1 through #5. Like the subject property, each of these comparables is a class 2-41 vacant land adjacent to a parcel with common ownership. Each of these comparables share the same neighborhood code as the subject property and have an assessment of \$15.50 per square foot. In comparison, appellant's comparables are all outside of the subject property's neighborhood code and their proximity to the subject property is unknown. Because these comparables are from different neighborhoods, the Board affords less weight to these comparables.

The best comparables have land assessments of \$15.50 per square foot. The subject's land assessment of \$15.50 per square foot is the same as the best comparables in this record. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis is not 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: _____

October 20, 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 9-215 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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