



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

APPELLANT: Victor J. Grandinetti
DOCKET NO.: 24-44114.001-R-1
PARCEL NO.: 14-29-411-009-0000

The parties of record before the Property Tax Appeal Board are Victor J. Grandinetti, the appellant, by George N. Reveliotis, attorney-at-law of Reveliotis Law, P.C. in Park Ridge, 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: \$39,748
IMPR.: \$51,252
TOTAL: \$91,000

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 is improved with a two-story multi-family building of frame construction that contains 3,007 square feet of building area. The building is approximately 142 years old. Features of the property include a full basement finished with an apartment, one fireplace, three bathrooms and a 2-car garage. The property has a 2,137 square foot site located in Chicago, Lake View 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables consisting of class 2-11 properties improved with two-story or three-story or higher multi-family buildings of frame or masonry exterior construction that range in size from 1,701 to 4,140 square feet of building area. The comparables are 50 to 136 years old. Two comparables

have crawl space foundations and five comparables have full unfinished basements. Each property has one or two fireplaces. The comparables have from 2 to 4 full bathrooms and one comparable has an additional four half bathrooms. One comparable has central air conditioning and one comparable has a two-car garage. These properties have the same neighborhood code as the subject and are located from .02 to .26 of a mile from the subject property. Five of the comparables are located along the same street as the subject property. The comparables have improvement assessments ranging from \$23,500 to \$68,020 or from \$7.66 to \$16.43 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$41,857.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,000. The subject property has an improvement assessment of \$51,252 or \$17.04 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 two-story multi-family buildings of frame construction that range in size from 2,900 to 3,186 square feet of building area and are from 137 to 145 years old. Three comparables have full basements with two being finished with apartments and one comparable has a crawl space foundation. The comparables have 3, 4 or 4½ bathrooms. Two comparables have central air conditioning and two comparables each have a 2-car garage. These properties have the same neighborhood code as the subject property. Two of the comparables are in the same block and along the same street as the subject property. One comparable is located ¼ of a mile from the subject property. These comparables have improvement assessments ranging from \$55,181 to \$66,125 or from \$17.42 to \$21.48 per square foot of building area. The board of review asserted that the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

Conclusion of Law

The appellant 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 information on eleven equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be the board of review comparables that are more like the subject in style, age and size than are the comparables submitted by the appellant. Each of the board of review comparables is improved with a two-story multi-family building of frame construction that have from 2,900 to 3,186 square feet of building area and are from 137 to 145 years old as compared to the subject's 3,007 square feet of building area and age of 142 years old. These properties have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property.

Comparable #2 has a crawl space foundation whereas the subject has a full basement with an apartment suggesting the comparable would require an upward adjustment to make the property more equivalent to the subject for this difference. Comparables #3 and #4 have central air conditioning, unlike the subject, indicating downward adjustments to the comparables for this difference would be appropriate. Conversely, comparables #3 and #4 have no garage, unlike the subject's 2-car garage, indicating upward adjustments to the comparables for this dissimilarity would be proper. These comparables have improvement assessments that range from \$55,181 to \$66,125 or from \$17.42 to \$21.48 per square foot of building area. The subject's improvement assessment of \$51,252 or \$17.04 per square foot of building area falls below the range established by the best comparables in this record indicating the property is not being inequitably assessed.

The Board gives less weight to appellant's comparables #1 and #4 due to differences from the subject in design and building size. The Board gives less weight to appellant's comparables #2, #3, #5 and #6 due to differences from the subject in size being from approximately 14% to 43% smaller than the subject building. The Board gives less weight to appellant's comparable #7 due to differences from the subject building in age.

Based on this record, after considering the appropriate adjustments to the best comparables, 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Victor J Grandinetti, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602