

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Guiseppe Zappani
DOCKET NO.: 03-29838.001-C-1 & 03-29838.002-C-1
05-26116.001-C-1 & 05-26116.002-C-1
PARCEL NO.: 17-04-200-052-0000 & 17-04-200-078-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Guiseppe Zappani, the appellant, by attorney Terrence Kennedy of Chicago, and the Cook County Board of Review. Both years 2003 and 2005 are consolidated for purposes of hearing.

The subject property consists of two adjoining 25 feet x 102 feet vacant lots. The appellant contends a lack of uniformity in the assessment process as the basis of the appeal. The current assessments are \$47,520 and \$48,235. The appellant requests reductions to \$19,008 and \$19,294.

The appellant argued that the assessments should be reduced based upon a lack of uniformity when compared with other similar properties on the same block. The subject lots were increased 250%, while other land assessments on the same block were not increased. Those lots contain class 2-11 buildings, class 2-01 garages, class 5-92 and 5-17 commercial buildings and others. The appellant submitted assessment data and descriptions on 20 properties located within one block and on the same street, Sedgwick, as the subject. All of these lots are valued at \$4,000 per front foot while the subject lots are valued at \$10,000 per front foot. The subject also has a higher assessment than an adjoining property that contains an improvement.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In addition, the board presented a market value argument that presents three comparables sales that ranged from \$350,000 to

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Based on the facts and exhibits presented, 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:

<u>DOCKET NOS.</u>	<u>PARCEL NOS.</u>	<u>LAND</u>	<u>IMPRV.</u>	<u>TOTAL</u>
03-29838.001-C-1	17-04-200-052	\$19,008	\$-0-	\$19,008
03-29838.002-C-1	17-04-200-078	\$19,294	\$-0-	\$19,294
05-26116.001-C-1	17-04-200-052	\$19,008	\$-0-	\$19,008
05-26116.002-C-1	17-04-200-078	\$19,294	\$-0-	\$19,294

Subject only to the State multiplier as applicable.

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\$3,400,000 or a median sales price of \$191.67 per square foot, while the subject lots are valued at \$84.00 per square foot, rounded. The board requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Board further finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

In this appeal, there were a total of 23 comparable properties submitted by the parties. The appellant's 20 comparables are all on the same block as the subject. They reflect much lower assessment values than the subject. The board's three comparables are in different locations than that of the subject's block. Moreover, the subject has a higher assessed value than an adjoining improved property. As a result, the subject lots are not assessed uniformly with the most similar comparables. The board failed to address the appellant's equity argument.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is warranted.

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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.



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: May 30, 2008



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

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session of the Board of Review at which assessments for the subsequent year 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 the subsequent year 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.

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.