

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kathy & Greg Gesualdo
DOCKET NO.: 04-24384.001-R-1
PARCEL NO.: 04-09-100-090-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Kathy & Greg Gesualdo, the appellants, by attorney Lisa A. Marino of Marino and Associates of Chicago and the Cook County Board of Review (board).

The subject property consists of a 16-year-old, two-story single-family dwelling of masonry construction containing 7,529 square feet of living area and located in Northfield Township, Cook County. The residence contains three full and two half bathrooms, a full finished basement, air conditioning, a fireplace and a three-car garage.

The appellants, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants offered three suggested comparable properties located within two to five miles of the subject. These properties consist of two-story single-family dwellings of stucco, frame and masonry or masonry construction and range in age from five to 32 years. The comparables have three or four bathrooms and full or partial basements, one finished. The homes are air-conditioned and all have fireplaces. The sites each have a three or four-car garage. The comparables contain between 5,320 and 6,706 square feet of living area and have improvement assessments ranging from \$71,699 to \$116,544 or from \$10.87 to \$14.75 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$127,688, or \$16.96 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of frame or frame and masonry construction and range in age from four to 20 years. The comparables contain two, three or four bathrooms with some half-baths and with full basements, one

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Based on the facts and exhibits presented, 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: \$ 20,444
IMPR. \$127,688
TOTAL: \$148,132

Subject only to the State multiplier as applicable.

PTAB/TMcG.

finished; all homes have air conditioning, two have fireplaces and all have two or three-car garages. The comparables range in size from 2,082 to 5,678 square feet of living area and have improvement assessments of between \$42,456 and \$108,563 or from \$19.12 to \$20.39 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds both parties submitted a total of six suggested properties as similar to the subject. The PTAB finds only the appellant's comparable one is to some extent similar to the subject with differences in construction and location. The remaining comparables differ substantially from the subject in building area and in some cases also differ in construction. These six properties have improvement assessments ranging from \$10.87 to \$20.39 per square foot of living area. The subject, superior in size, has a per square foot improvement assessment of \$16.96 that is within this range of properties. After considering the considerable differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellants failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction 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.

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: April 24, 2009



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 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.