

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Giuseppe Zappani  
DOCKET NO.: 04-26125.001-C-1 thru 04-26125.003-C-1  
PARCEL NO.: 09-14-414-038-0000 thru 09-14-414-040-0000

The parties of record before the Property Tax Appeal Board are Giuseppe Zappani, the appellant, by attorney Leslie L. Hedges of the Law Offices of Terrence Kennedy, Jr. of Chicago and the Cook County Board of Review.

The subject property consists of three subdivided lots of 9,683, 7,863 and 7,696 square foot vacant class 1-00 lots zoned residential and located in Maine Township Cook County.

The appellant's counsel appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered an adjacent three lot subdivision improved with two class 2-78 and one class 2-03 recently constructed homes. Two lots are assigned a market value of \$5.75 per square foot and one is valued at \$5.50 per square foot. The three lots are class 2-00 properties factored at 16%. The subject lots are the result of a 2003 recorded subdivision effective 2004. The appellant requests an equally uniform assessment for the subject lots comparable to the adjacent recent subdivision. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's total assessments of \$9,683, \$7,863 and \$7,696 which reflect market values of \$77,464, \$62,904 and \$61,568 or \$8.00 per square foot as factored by the Cook County Ordinance level of 22%. The board submitted evidence in support of its assessed valuation of the subject property. As evidence the board offered four sales of vacant lots ranging in size from 8,400 to 21,780 square feet of land, sales that occurred between

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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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
04-26125.001-C-1	09-14-414-038	\$12,248	\$-0-	\$12,248
04-26125.002-C-1	09-14-414-039	\$ 9,946	\$-0-	\$ 9,946
04-26125.003-C-1	09-14-414-040	\$ 9,735	\$-0-	\$ 9,735

Subject only to the State multiplier as applicable.

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September 2004 and December 2005 for prices ranging from \$280,000 to \$435,000 or from \$19.05 to \$26.63 per square foot of land. No analysis and adjustment of the sales data was provided by the board. All of the sales are beyond the assessment date.

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.

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 overcome this burden.

The PTAB finds the appellant's comparables are very similar to the subject. These properties have land values of \$5.50 and \$5.75 per square foot. The subject's per square foot land value of \$8.00 is well above this range of properties. After considering the similarities in the appellant's suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is sufficient to cause a change in the subject's assessment.

The PTAB gives less weight to the board's sales evidence because it lacks analysis and a supported conclusion of value and the appeal was based on inequity not comparable sales. Also, all sales are beyond the assessment date.

As a result of this analysis, the PTAB finds that the appellant has adequately demonstrated that the subject property was over assessed and that a reduction in the subject's assessment 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: 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 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.