

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sam Gambacorta
DOCKET NO.: 06-24927.001-R-1
PARCEL NO.: 05-28-422-018-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Sam Gambacorta, the appellant, and the Cook County Board of Review (board).

The subject property consists of a 55-year-old, one and part two-story single-family dwelling of frame construction containing 1,567 square feet of living area and located in Wilmette in New Trier Township, Cook County. The residence contains two bathrooms, a full basement and a two-car garage.

The appellant 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 four suggested comparable properties located in Wilmette and Kenilworth and within a quarter mile of the subject. These properties consist of one or one and part two-story single-family dwellings of frame or frame and masonry construction and range in age from 52 to 126 years. The comparables have one bathroom, one with a half-bath and full basements. Three homes are air-conditioned and two have fireplaces. One property has a one-car garage. The comparables contain between 1,107 and 1,704 square feet of living area and have improvement assessments ranging from \$16,640 to \$18,243 or from \$10.36 to \$15.55 per square foot of living area. Based on this evidence, the appellant 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 \$36,040, or \$23.00 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located in Wilmette and Kenilworth and a quarter mile of subject. The comparables consist of one and part two-story single-family dwellings of frame construction and range in age from 56 to 66 years. The comparables contain two bathrooms with half-baths, partial or full basements, one finished; two have air conditioning; all have fireplaces and one or two-car garages. The comparables range in size from 1,372 to

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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: \$17,604
IMPR. \$36,040
TOTAL: \$53,644

Subject only to the State multiplier as applicable.

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1,509 square feet of living area and have improvement assessments of between \$34,357 and \$38,064 or from \$24.13 to \$25.24 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony 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 the board's comparables one and three are the only comparables similar to the subject. These two properties have improvement assessments of \$24.13 and \$25.24 per square foot of living area. The subject's per square foot improvement assessment of \$23.00 is below these two properties. The PTAB gives less weight to the appellant's four comparables due to larger or smaller building areas and much older buildings. Two of the appellant's comparables are located in Kenilworth and not Wilmette as is the board's comparable number two. After considering the suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated 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.

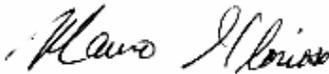


Chairman



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: December 19, 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.