FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Gresko
DOCKET NO.: 07-23574.001-R-1
PARCEL NO.: 02-07-402-010-0000

The parties of record before the Property Tax Appeal Board are Michael Gresko, the appellant, by attorney Anthony M. Farace of Amari & Locallo, in Chicago, and the Cook County Board of Review.

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:

LAND:	$14,733
IMPR.:	$97,236
TOTAL:	$111,969

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame construction containing 5,829 square feet of living area. The dwelling is 7 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a four-car garage. The subject site contains 87,206 square feet of land area located in Inverness, Palatine Township, Cook County.

As to the subject's land assessment, the appellant has presented a contention of law argument. The appellant contends that 47,044 square feet of the subject parcel should be valued at $0.25 per square foot as was done for assessment years 2004, 2005 and 2006 as shown in an underlying property characteristics sheet. In further support of a change in the subject's land assessment and classification, the appellant supplied a letter from the Village of Inverness and a letter from a land surveyor. The appellant reports based on these documents that there is a drainage easement in the south half of the subject parcel and there is both a drainage and utility easement in the north half of the subject parcel. These areas total 47,044 square feet. Based on the evidence, the appellant contends that 47,044 square feet of land area should have an assessment of $1,882 and 40,162 square feet of the subject parcel should be assessed at $12,851 for a total land assessment of $14,733.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the improvement assessment. In support, the appellant submitted information on three comparable properties described as two-story masonry dwellings that were 9 or 24 years old. The comparable dwellings range in size from 5,397 to 6,264 square feet of living area. Features include full basements, two of which are finished with recreation rooms, central air conditioning, one or two fireplaces, and 3-car or 4-car attached garages. The comparables have improvement assessments ranging from $63,210 to $71,967 or from $11.49 to $12.93 per square foot of living area. The subject's improvement assessment is $97,236 or $16.68 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $66,975 or $11.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $125,141 was disclosed. The board of review presented descriptions and assessment information on four comparable properties. The comparable parcels range in size from 51,170 to 92,912 square feet of land area with land assessments ranging from $16,374 to $29,731 or $0.32 per square foot of land area. The board of review did not address the appellant's contention that portions of the subject parcel that are unbuildable should be assessed at a lower value.

The four parcels are improved with two-story masonry dwellings that range in age from 9 to 18 years old. The dwellings range in size from 5,310 to 6,213 square feet of living area. Features include full or partial basements, two of which are finished as recreation rooms. Each comparable has central air conditioning, from one to three fireplaces, and 3-car or 4-car garages. These properties have improvement assessments ranging from $89,497 to $123,032 or from $16.85 to $21.97 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 a reduction in the subject's land assessment is warranted, but a reduction in the subject's improvement assessment is not warranted.

The appellant made a contention of law with regard to the subject's land assessment. The appellant noted the previous three years of assessment data reflected a value of $0.25 per square foot of land area for 47,044 square feet of the subject parcel whereas the remaining 40,162 square feet had a higher value. The appellant has accepted the assessor's value of $2.00 per square foot for the buildable land, but contends that the unbuildable areas should revert to a value of $0.25 per square

foot. The board of review did not refute any of the appellant's assertions as to the valuation of the subject parcel. Based on this record, the Board finds that the subject parcel does have easements which make those areas unbuildable and furthermore that for the prior three years, the assessing officials found sufficient cause to assess 47,044 square feet of the subject parcel at a lower value than the remainder of the parcel. Therefore, the Board finds the record evidence supports a reduction in the assessment of 47,044 square feet of the subject property to reflect its unbuildable nature.

The appellant also contends unequal treatment in the subject's improvement assessment as a basis of the appeal. 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 Board finds the appellant has not met this burden.

The parties submitted seven equity comparables to support their respective positions before the Board. The Board has given less weight to appellant's comparables #2 and #3 and board of review comparables #3 and #4 due to different in size, age and/or features from the subject property. The Board finds appellant's comparable #2 and board of review comparables #1 and #2 were most similar to the subject in size, style, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $71,967 to $110,094 or from $11.49 to $18.12 per square foot of living area. The subject's improvement assessment of $97,236 or $16.68 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence

that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

In conclusion, the Board finds the appellant has established that the subject land assessment was incorrect based on its classification, but the appellant failed to establish an inequity in the subject's improvement assessment by clear and convincing evidence.

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 20, 2012

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.