



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Gail P. Sapio  
DOCKET NO.: 07-29666.001-R-1  
PARCEL NO.: 06-08-115-019-0000

The parties of record before the Property Tax Appeal Board are Gail P. Sapio, the appellant; 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:** \$7,943  
**IMPR.:** \$29,032  
**TOTAL:** \$36,975

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 5,516 square foot parcel improved with a four year-old, one-story frame dwelling that contains 1,873 square feet of living area. Features of the home include central air conditioning, a two-car garage and a full unfinished basement. The subject is located in Hoffman Estates, Hanover Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellant submitted assessment information on four comparable properties located within three blocks of the subject.<sup>1</sup> The comparables are improved with one-story style frame dwellings that are four years old and contain 1,873 square feet of living area. Features of the comparables include central air conditioning, two-car garages and full unfinished basements. These properties have improvement assessments ranging from

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<sup>1</sup> The appellant also submitted sales information on these properties, along with a settlement statement detailing the subject's sale, but did not indicate comparable sales or recent sale as bases of the appeal.

\$25,219 to \$29,032 or from \$13.46 to \$15.50 per square foot of living area. The subject has an improvement assessment of \$34,014 or \$18.16 per square foot of living area. The appellant also submitted sales information on these same properties. The comparables were reported to have sold in 2004 or 2005 for prices ranging from \$335,276 to \$383,024 or from \$179.00 to \$204.50 per square foot of living area including land. The appellant also submitted a closing statement detailing the subject's May 2007 sale for \$405,000. The appellant did not complete Section IV of the appeal petition, which includes questions intended to demonstrate that a recent sale of a subject property was an arm's-length transaction, such as whether the property was sold through a realtor, exposed to the open market for a sufficient period of time and whether the parties were related. Based on this evidence the appellant requested the subject's total assessment be reduced to \$40,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$41,957 was disclosed. The subject has an estimated market value of approximately \$417,898 or \$223.12 per square foot of living area including land, as reflected by its assessment and the Cook County 2007 three-year median level of assessments for class 2 property of 10.04%.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of four comparable properties, one of which is located near the subject, and three of which also sold recently. The comparables consist of one-story style frame dwellings that are four years old and range in size from 1,941 to 2,136 square feet of living area. Features of the comparables include central air conditioning, two-car garages and full unfinished basements. The comparables had improvement assessments ranging from \$35,255 to \$40,296 or from \$18.16 to \$18.87 per square foot of living area. Comparables #1, #2 and #3 were reported to have sold from March 2005 to October 2006 for prices ranging from \$418,932 to \$477,500 or from \$215.83 to \$223.55 per square foot of living area including land. In addition, the subject's sale price of \$405,000 or \$216.23 per square foot of living area including land was reported. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

The appellant's argument was unequal treatment in the assessment process. 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 Board finds the appellant met this burden.

The Board finds the parties submitted eight equity comparables in support of their respective arguments. The Board finds all the comparables were one-story frame dwellings, similar to the subject in age and most features. The Board gave less weight to the board of review's comparables because they were larger in living area when compared to the subject. The Board finds the appellant's comparables were most similar to the subject in living area and had improvement assessments ranging from \$13.46 to \$15.50 per square foot of living area. The subject's improvement assessment of \$18.16 per square foot falls above this range. Therefore, a reduction in the subject's improvement assessment is warranted.

The Board finds that while overvaluation was not indicated to be a basis for the appeal, the appellant nevertheless submitted a closing statement detailing the subject's May 2007 sale for \$405,000. However, the appellant did not complete Section IV of the appeal petition, which includes questions intended to demonstrate that a recent sale of a given subject property was an arm's-length transaction, such as whether the property was sold through a realtor, exposed to the open market for a sufficient period of time and whether the parties were related. Without supporting evidence that the subject's sale was reflective of its market value, the Board gave little weight to the closing statement as a basis for reduction on the grounds of overvaluation. The Board next finds the appellant submitted sales information on the four comparables used to support the inequity argument. However, the Board finds these sales occurred in 2004 and 2005 and cannot be relied on to indicate a value for the subject as of the January 1, 2007 assessment date at issue in this appeal. Therefore, the Board finds the appellant has not demonstrated the subject's market value is excessive.

In conclusion, the Board finds the appellant has proven assessment inequity by clear and convincing evidence. Therefore, the Board finds the subject's assessment as determined by the board of review is incorrect and a 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Shawn R. Lerbis*

Member

Member

*Mario M. Louie*

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: September 23, 2011

*Allen Castrovillari*

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.