



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

APPELLANT: Michael Gresko  
DOCKET NO.: 08-22058.001-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.

The record indicates the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 07-23574.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$111,969 based on the evidence submitted by the parties. In the instant appeal the appellant submitted the same contention of law argument regarding the land assessment and the same equity data regarding the improvement assessment to demonstrate the property was being inequitably assessed as was presented in that 2007 assessment appeal.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$125,141 was disclosed. The board of review submitted information on four equity comparables to demonstrate that the subject's assessment was uniform. The board of review did not address the contention of law regarding the subject's land assessment.

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 finds from its analysis of the record that the evidence in this appeal is no different from that of the prior year. The Board also takes notice that 2007 and 2008 are within the same general assessment period for Palatine Township, Cook County. (86 Ill.Admin.Code Sec. 1910.90(i)). Since no new evidence was presented, the Board finds that the assessment as established in the prior year's appeal is appropriate.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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

*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.