



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

APPELLANT: Sam Gambacorta
DOCKET NO.: 08-23593.001-R-1
PARCEL NO.: 05-33-111-079-0000

The parties of record before the Property Tax Appeal Board are Sam Gambacorta, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

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: \$ 14,740
IMPR: \$ 37,545
TOTAL: \$ 52,285

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is improved with a 53 year old, one-story, masonry, single-family dwelling. The subject's improvement size is 1,595 square feet of living area, which equates to an improvement assessment of \$23.54 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as well as the land assessment as the basis of this appeal.

The appellant lists the subject lot as containing 9,050 square feet whereas the board of review lists the subject at 9,213 square feet of land.

In support of the equity argument, the appellant submitted descriptive and assessment information for 12 properties suggested as comparable to the subject. The comparables are described as one-story or one and one-half-story, frame or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 51 to 137 years; in size from 1,366 to 1,781 square feet of living area; and in improvement assessments from \$19.43 to \$22.44 per square foot of living area. The lots ranged in size from 6,600 square feet to 9,250 square feet and in land assessments from \$1.59 to \$2.51 per square foot of land. The comparables also have various amenities. Based on

this evidence, the appellant requested a reduction in the subject's improvement and land assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$37,545 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as one-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 47 to 52 years; in size from 1,538 to 1,725 square feet of living area; and in improvement assessments from \$25.05 to \$25.99 per square foot of living area. The lots ranged from 8,487 square feet to 10,021 square feet and in land assessments from \$1.59 to \$1.60 per square feet of land. The comparables also have several amenities. In addition, the board of review also submitted the property characteristic printout evidencing the property's lot size as 9,213 square feet. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

As to the subject's land size, the appellant submitted evidence in the form of a survey dated 07/12/1995 by a registered land surveyor who certified that the correct square footage is 9,050 square feet. The Board finds this to be the best evidence therefore the Board finds the subject lot contains 9,050 square feet. The Board also finds that the comparable lot sizes submitted by both parties range from 6,600 square feet to 10,021 and in land assessments from \$1.59 to \$2.51 per square foot of

land. The subject's land assessment of \$1.62 per square foot is within the range established by these comparable lots. Therefore the board finds that the subject's land assessment has been correctly assessed at \$14,740.

The Board finds that Comparables #1, #8, and #12 submitted by the appellant, and Comparables #1, #3, and #4 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, 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 \$19.43 to \$25.99 per square foot of living area. The subject's improvement assessment of \$23.54 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, and a reduction in the subject's improvement assessment is not 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

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: August 23, 2013

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.