FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sam Gambacorta
DOCKET NO.: 08-30258.001-R-1
PARCEL NO.: 05-33-111-074-0000

The parties of record before the Property Tax Appeal Board are Sam Gambacorta, the appellant, 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 **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:	$ 12,680
IMPR.:	$ 29,432
TOTAL:	$ 42,112

Subject only to the State multiplier as applicable.

ANALYSIS

The subject's land and improvement assessments are at issue in this appeal. The appellant claims that the subject property has a land area of 7,925 square feet, while the board of review lists the size of the subject's land area as 8,580 square feet. The subject property is improved with a one-story dwelling of frame and masonry construction. The dwelling is 52 years old and contains 1,194 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace, and a one-car garage. The subject property is classified as a class 2-03 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. Regarding the land assessment, the appellant's attorney submitted a brief in which counsel argued that the subject's land area was 7,925 square feet. In support of this contention, the appellant's attorney produced a survey dated in April 2003, conducted by a professional land surveyor. The land surveyor provided a detailed drawing of the subject's lot. The drawing illustrated that the lot is irregular in shape. In a hand-written note on the survey, there is a conclusion that the subject's lot area was 7,925 square feet. In the brief, the

appellant's attorney asked that the land assessment of $1.60 be applied to the subject's corrected land area of 7,925 square feet, resulting in a land assessment of $12,680.

As to the improvement inequity claim, the appellant also submitted information on four comparable properties described as one or one and one-half story frame or frame and masonry dwellings that have the same assigned classification code as the subject. Based on their parcel index numbers, one of the comparables is located in the same tax block as the subject. The comparable dwellings range in age from 50 to 58 years old. The dwellings range in size from 1,279 to 1,382 square feet of living area. Each comparable has a partial finished basement and a garage. One dwelling has central air conditioning. The comparables have improvement assessments ranging from $26,884 to $31,399 or from $21.02 to $22.81 per square foot of living area. The subject's improvement assessment is $29,432 or $24.65 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $25,098 or $21.02 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 $43,160 was disclosed. In support of the improvement assessment, the board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame and masonry dwellings that range in age from 51 to 54 years old. The comparables have the same assigned neighborhood and classification codes as the subject. One of the comparables is located on the same block as the subject, and another is located one-quarter mile from the subject. The dwellings range in size from 1,088 to 1,409 square feet of living area. Three comparables have full finished basements, and one has a partial unfinished basement. Each comparable has a one-car garage; three dwellings have central air conditioning; and three comparables have a fireplace. These properties have improvement assessments ranging from $26,271 to $38,217 or from $24.15 to $28.12 per square foot of living area.

In support of the land assessment, the board of review submitted the subject's property characteristic sheet. The subject has a land assessment of $13,728. The property characteristic sheet revealed that the subject has a land area of 8,580 square feet and that an assessment of $1.60 per square foot was applied to the subject's land area. The board of review produced no other evidence in support of their estimate of the subject's land area.

Based on this evidence, the board of review requested confirmation of the subject's 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 Board further finds a reduction in the subject's improvement assessment is not

warranted and a reduction in the subject's land assessment is warranted based on a new size determination.

The appellant 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties presented assessment data on a total of eight equity comparables. The Board finds all of the comparables submitted were generally similar to the subject. However, the Board finds that the appellant's comparable #3 and the comparables submitted by the board of review, despite being somewhat larger in size than the subject, were very similar in age, design, and exterior construction. In addition, these comparables had central air conditioning and finished basements like the subject, and two of these comparables were located on the same block or tax block as the subject. 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 $31,399 to $38,217 or from $22.72 to $28.12 per square foot of living area. The subject's improvement assessment of $29,432 or $24.65 per square foot of living area is supported by these assessments, and the subject's per square foot assessment falls 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 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 statue 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 the subject's improvement assessment.

Regarding the subject's land assessment, the only evidence regarding the subject's land area was submitted by the appellant.

The appellant's attorney submitted a brief in which she argued that the subject's land area was 7,925 square, not 8,580 square feet as the board of review maintained. In support of this, the appellant's attorney produced a detailed drawing from a professional land surveyor, wherein the land area of the subject property was said to be 7,925 square feet. The board of review did not submit any substantive evidence in support of its land size determination or to refute the appellant's argument. Based on this record, the Property Tax Appeal Board finds a reduction in the subject's land assessment is warranted due to the Board finding the best record evidence of the subject's land size is 7,925 square feet as submitted by the appellant. Applying the current per square foot land assessment to the subject results in a reduced land assessment of $12,680.

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.