



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

APPELLANT: Sam Gambacorta  
DOCKET NO.: 11-23496.001-R-1 through 11-23496.002-R-1  
PARCEL NO.: See Below

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 in this matter, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
11-23496.001-R-1	05-29-402-015-0000	5,362	13,800	\$19,162
11-23496.002-R-1	05-29-402-016-0000	5,362	13,800	\$19,162

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is a 56 year-old, one and one-half-story dwelling of masonry construction pro-rated at 50.00% each on two contiguous parcels. The parties differed as to the size of the living area. Features of the home include a partial finished basement, central air conditioning, a fireplace and a one-car garage. The property has a 3,300 square foot site situated on two contiguous parcels and is located in New Trier Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables under the heading "Correct Living Area." The appellant argued that the subject contains 1,376 square feet of living area, contrary to the board of review's evidence of 1,495 square feet. In support of this argument, the appellant appended to the petition a Plat of Survey dated February 27, 2008 and

the Property Record Card dated December 2010, both of which disclose a living area of 1,376 square feet. The appellant also submitted information on eight suggested equity comparables assuming the dwelling contained 1,495 square feet of living area under the heading "Incorrect Living Area." The subject has an improvement assessment of \$30.58 per square foot of living area when applying the suggested size of 1,376 square feet of living area. The appellant requested a total assessment reduction to \$33,512.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,796. The subject property has an improvement assessment of \$42,072, or \$28.14 per square foot of living area when applying the suggested dwelling size of 1,495 square feet of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

In rebuttal, the appellant argued the board of review's comparables should be given diminished weight because they were dissimilar to the subject. In response to the board of review's evidence disclosing the dwelling contained 1,495 square feet of living area, the appellant submitted a print-out from the Cook County Assessor's website disclosing the subject contained 1,376 square feet of living area for the 2013 Assessor's certified assessment.

### **Conclusion of Law**

For the purposes of this appeal, the Board finds the subject contained 1,376 square feet of living area.

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3 and #4. These comparables had improvement assessments that ranged from \$16.93 to \$22.11 per square foot of living area. The subject's improvement assessment of \$30.58 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is justified.

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



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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, 2016



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.