



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

APPELLANT: Tim Gambacorta
DOCKET NO.: 16-21120.001-R-1 through 16-21120.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Tim Gambacorta, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-21120.001-R-1	05-29-205-009-0000	5,985	50,200	\$56,185
16-21120.002-R-1	05-29-205-010-0000	5,985	50,200	56,185
16-21120.003-R-1	05-29-205-011-0000	5,985	0	5,985

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 2016 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 consists of three parcels of which two parcels (PIN 05-29-205-009-0000 and PIN 05-29-205-010-0000) are improved with a two-story dwelling of brick exterior construction. The dwelling is 4 years old and has 4,000 square feet of living area. Features of the home include a partial unfinished basement, a fireplace, and a one-car attached garage. The property's three parcels have a combined 9,975 square foot site and are located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.¹

¹ Both parties' grid analyses and evidence differ as to the subject's description and classification code. Based upon the appellant's photograph of the subject property, the Board used the description of the subject property as provided in the appellant's appeal. Additionally, the board of review did not provide a photograph of the subject property or refute the evidence submitted by the appellant requesting a classification change of the subject property.

The appellant submitted the final decisions of the Cook County Board of Review with a transmittal date of November 21, 2016, for the 2016 assessment year. The "Board of Review Final" total assessments are \$60,150 for PIN 05-29-205-009-0000, \$60,150 for PIN 05-29-205-010-0000, and \$5,985 for PIN 05-29-205-010-0000. The subject's three parcels have a combined total assessment of \$126,285. The Attorney for appellant submitted its "RESIDENTIAL APPEAL" with a "Comparable Sales/Assessment Grid Analysis", "Addendum to Petition" showing a separate listing of each individual parcel's land and improvement assessments, and a supplemental "BASIS OF BRIEF" with a signed affidavit from the appellant's attorney.

The appellant contends improvement assessment inequity as the basis of the appeal and also argue that the subject property is misclassified. The affidavit submitted by the appellant's attorney states the subject property is misclassified as "The Assessor has the subject property listed as a 1-story, single family home consisting of 1,851 sq. ft." The attorney requested the classification of the subject be changed to a class 2-08 to reflect a 2-story, single family home with a building area of 4,000 square feet of living area, and the subject's 2016 assessment be revised to \$109,435, based upon the building assessed value of \$22.87 per square foot of living area based on the median values of comparable 2-08 properties cited within their appeal.

In support of the improvement inequity argument, the appellant submitted information on five equity comparable properties, one of which is located with the subject's same neighborhood code. The comparables are improved with four, two-story and one, three-story, class 2-08 dwellings of masonry or frame and masonry exterior construction that contain from 3,856 to 4,187 square feet of living area. The dwellings range in age from 13 to 61 years old and have partial or full basements, two of which have finished areas. The comparables have central air conditioning, one or two fireplaces, and a 2-car, a 2.5-car, or a 3-car garage. These comparables have improvement assessments ranging from \$84,230 to \$102,886 or from \$20.98 to \$24.57 per square foot of living area. Based on this evidence, the appellant requested the subject's total improvement assessments be reduced to \$91,480 or \$22.87 per square foot of living area.

The board of review submitted its "Board of Review - Notes on Appeal" for only parcel 05-29-205-009-0000. The board of review did not address or refute the information provided in the appellant's appeal.

In support of its contention of the correct assessment, the board of review submitted information on three equity properties located within the same neighborhood code as the subject property. The comparables are improved with two-story, class 2-78 dwellings of masonry or stucco exterior construction that range in size from 2,715 to 2,862 square feet of living area. The dwellings are 10 or 13 years old, and have full basements, one of which has finished area. The comparables have central air conditioning, a fireplace, and a two-car garage. The comparables have improvement assessments that range from \$97,469 to \$100,742 or from \$35.20 to \$36.33 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer 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.

In accordance with the appellant's photograph and attorney's affidavit with a description of the subject's dwelling, the Board finds the subject property is misclassified by the board of review as a class 2-78 property. Based on the unrefuted evidence submitted by the appellant, the Board finds the subject should be reclassified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #5 due to their dissimilar three-story design, considerably older ages and/or dissimilar finished basements when compared to the subject. The Board also gives less weight to the board of review comparables due to their considerably smaller dwelling sizes when compared to the subject's dwelling size of 4,000 square feet of living area.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4. Although these comparables are located within a different neighborhood code than the subject property, these comparables are class 2-08 dwellings that are most similar to the subject in design, age, dwelling size and other features. These comparables have improvement assessments of \$93,240 and \$91,296 or \$22.87 and \$23.68 per square foot of living area, respectively. The subject's total improvement assessments for the three parcels of \$108,330 or \$27.08 per square foot of living area is above the two most similar comparables contained in this record. After considering adjustments to the two comparables for differences when compared to the subject, such as their older ages, the Board finds the subject's improvement assessment is excessive. 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 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



Member



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: June 18, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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