



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

APPELLANT: Salvatore Conti Mica
DOCKET NO.: 16-21445.001-R-1
PARCEL NO.: 01-27-306-011-0000

The parties of record before the Property Tax Appeal Board are Salvatore Conti Mica, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$14,758
IMPR.: \$51,489
TOTAL: \$66,247

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 a 22-year old, two-story, single-family dwelling of frame and masonry construction containing 3,517 square feet of living area. Features of the home include: a partial basement, central air conditioning, two full and one half-bath, one fireplace and a three-car garage. The property has an 84,332 square foot site and is located in Barrington Township, Cook County. The subject is classified as a class 2-78, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation of the land as the basis of the appeal. In support of this argument, the appellant submitted a brief handwritten statement at the bottom of his appeal form indicating that the subject's appeal history before the county reflects a reduced assessment for tax years 2011 through 2015. In support, he submitted a one-page printout from the Cook County board of review's website reflecting limited information, but providing the assessment

data accorded by the assessor and the board of review for tax years 2011 through 2015. In addition, the appellant asserted in a cover letter that a portion of his land was unbuildable due to the rear land area accorded an easement for use as a retention pond. In support of this assertion, he submitted copies of maps. On the first map, the subject parcel is depicted indicating placement of the improvement as well as a line across the later portion that reads 'approximate water's edge', another statement reading 'easement for storm water retention' with two arrows, and the handwritten statement 'pond' thereon. The second map reflects the subject and seven neighboring parcels, all of which appear to have an easement on the rear portion of each parcel's land area and the notation 'easement for storm water retention' printed thereon. Also, this page had repeated hand-written statements in red marker of 'water'.

The appellant's pleadings also included two additional documents. The first page was a letter from the building and zoning department of the Village of South Barrington stating that according to the appellant's plat, "the subject's total lot area is 84,333 square feet with the buildable area outside of the 39,478 square foot storm water easement is 44,855 square feet". Further, the second page is a photocopy of poor quality with columns listing: a lot number, the lot area square footage, and the lot area less area of water detention easement square footage. These columns reflected 70 lots and one out lot, with 26 lots including the subject reflecting a second size as the result of the lot area less the area of water retention easement.

At hearing, the appellant testified that he has owned the subject property since 1997 and that there is unbuildable area on the subject's land due to a water retention pond. He stated that the county had reduced his land assessment in prior years, but for the 2016 tax year at his county level appeal that the county's representative told him that he could not reduce the land assessment. The appellant testified that he made the handwritten marks and colored marker comments on the copies of the two maps. The appellant also stated that he thought the water retention was a plus when he bought the subject because he said that he likes water. However, he testified that he cannot put anything on the land and when kids use a little boat on the water that he cannot ask them to leave. He also stated that when it rains there is a little water on the land and that he can walk across the land.

Under cross examination by the board of review, the appellant testified that he does live in the Village of South Barrington. He also stated that he is familiar with the building codes because he was on the property when they were building his house and he spoke to an inspector. In addition, he stated that he is 'aware of some thing's that apply to his house'.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,247. The subject's assessment reflects a market value of \$662,470 or \$188.36 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted descriptive, assessment, and sales information on four comparable sales. The sales were improved with a two-story, frame and masonry or masonry, single-family dwelling, all of which were located in South Barrington, as is the subject. The improvements ranged: in age from 33 to 44 years; in size from 2,496 to 3,381 square feet; and in improvement assessment from \$15.80 to \$19.65 per

square foot. In addition, the properties contained a land size from 43,961 to 87,686 square feet with land assessments at \$0.18 per square foot. The subject contains 84,961 square feet of land and a land assessment of \$0.18 per square foot. The four properties sold from January, 2013, through August, 2015, for prices that ranged from \$226.26 to \$473.35 per square foot.

At hearing, the board of review's representative testified that the Village of South Barrington has a building ordinance requiring a minimum of five acres of land needed in order to be buildable. He also stated that through his personal experience working at the Cook County board of review that he was aware that there are Village ordinances that one cannot build more than one improvement on less than five acres of land. Therefore, he argued that since the Village of South Barrington has a similar ordinance that the appellant's argument that a portion of the subject's land is unbuildable is moot.

At hearing, the appellant testified in rebuttal that he is not trying to build another improvement on his land. However, he stated that when he adds up the square feet that since he cannot use all the land due to the water, the land is a nuisance. He also stated that when he uses the word unbuildable, he means that he cannot use that land. Further, the appellant testified that he was not familiar with any of the board of review's sale comparables. Lastly, he stated that he should probably pay some taxes on the land, but not what he is being valued at.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of market value to be the *board of review's comparable sales*. These comparables sold for prices ranging from \$226.26 to \$473.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$188.36 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board finds that this lower market value may account for the easement of a portion of the land for water retention. In contrast, the Board finds that the appellant did not submit any market value evidence or expert testimony supporting the assertion that the subject's market value is diminished due to the easement. Moreover, the appellant testified that he was aware of the easement at the time he purchased the subject property. Further, the un rebutted evidence and testimony was that the subject's village contains a zoning and building minimum land requirement of five acres in order to build on a property. Lastly, the Board notes that there was neither evidence nor a legal brief that the land area is unbuildable due to possible water retention. Based on this evidence, the Board finds a reduction in the subject's assessment *is not* 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: November 19, 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

AGENCY

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