



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

APPELLANT: William Sapienza
DOCKET NO.: 16-21770.001-R-1
PARCEL NO.: 05-33-404-013-0000

The parties of record before the Property Tax Appeal Board are William Sapienza, the appellant, by attorney Spiro Zarkos, of Verros Berkshire, PC 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:

LAND: \$13,770
IMPR.: \$42,230
TOTAL: \$56,000

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 1.5-story dwelling¹ of frame exterior construction with 2,002 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a 2-car garage. The property has an 8,100 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance (Ordinance).

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with the same neighborhood and classification codes as the subject property. The comparables are improved

¹ Photographs of the subject and comparables provided by the appellant appear to depict 1.5-story dwellings despite the appellant claiming the design to be 1-story.

with 1.5-story dwellings that range in age from 111 to 136 years old. The comparables have partial or full basements, one of which has finished area. Three of the comparables have central air conditioning; one of the comparables has a fireplace and three of the comparables have a 2-car garage. The dwellings range in size from 1,937 to 2,268 square feet of living area and have improvement assessments ranging from \$29,351 to \$36,697 or from \$14.78 to \$17.50 per square foot of living area. The comparables have total assessments ranging from \$51,572 to \$56,891 or from \$24.45 to \$28.65 per square foot of living area.

The appellant submitted photographs of the subject's interior depicting chipped and peeling paint, holes in walls, missing sink and bath tub fixtures, lack of doors and cracking wood and plaster throughout the interior of the dwelling. The appellant submitted a general affidavit dated September 7, 2016 stating the "property is 83% vacant for this year. Home was demolished, and the new property is going up." In support of this claim, the appellant submitted a copy of the Vacancy-Occupancy Affidavit for 2016 and a construction permit from the Village of Wilmette. The appellant also submitted the Settlement Statement disclosing the subject property was purchased on March 16, 2016 for a price of \$605,000.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$7,902 or \$3.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,252 or \$30.10 per square foot of living area. The subject property has an improvement assessment of \$46,482 or \$23.22 per square foot of living area. The subject's assessment reflects a market value of \$602,520 using the ordinance level of assessment for class 2-04 property of 10%. The board of review also disclosed the subject property sold December 2016 for a price of \$1,570,000 or \$784.22 per square foot of living area including land.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within the same neighborhood assessment code as the subject property. The comparables have different classification codes than the subject property. The comparables are improved with 2-story dwellings that are 1 or 123 years old. The comparables have full basements, one of which has finished area. One comparable has central air conditioning, two fireplaces and a 2-car garage. The dwellings contain 1,554 or 4,122 square feet of living area and have improvement assessments of \$39,333 and \$122,466 or \$25.31 and \$29.71 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted information on a total of six suggested equity comparables for the Board's consideration. The Board gave less weight to the board of review's comparables due to their dissimilar design and larger or smaller dwelling sizes when compared to the subject property. Less weight was also given to the December 2016 sale of the subject property as the record contained an affidavit from the appellant that a new property was going up. The Board finds the \$1,570,000 purchase price is not reflective of the subject property's condition as of the assessment date.

The Board finds the subject was purchased March 16, 2016 for a price of \$605,000. The subject's purchase price reflects a market value greater than the subject's assessment. The record also shows the subject was in poor condition as of the January 1, 2016 assessment date. The appellant's comparables appear to be in better condition than the subject property. These properties had total assessments ranging from \$51,272 to \$56,891 or from \$24.45 to \$28.65 per square foot of living area. The subject has a total assessment above the range established by the appellant's comparables. Considering the assessment of the comparables and the purchase price of the subject property the Board finds 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

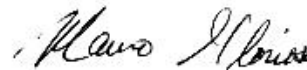
Member

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

AGENCY

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