



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

APPELLANT: Peter Canalia  
DOCKET NO.: 16-37181.001-R-1  
PARCEL NO.: 04-28-400-042-0000

The parties of record before the Property Tax Appeal Board are Peter Canalia, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$10,490  
**IMPR.:** \$56,092  
**TOTAL:** \$66,582

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 one-year old, two-story, single family dwelling of construction with 2,406 square feet of living area. Features of the home include one and one-half baths, a full finished basement, one fireplace, and a two-car garage. The property has a 9,991 square foot site and is located in Glenview, Northfield Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The appellant's pleadings state the subject is new construction and received a 79% occupancy factor. However, the subject's assessment is not equitably assessed in relation to comparable properties. In support, the appellant submitted a certificate of occupancy and assessor printouts for each comparable. The appellant requested the subject's assessment be reduced to \$46,109.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,582 including the occupancy factor. The subject has a total improvement assessment of \$56,092 or \$23.31 per square foot of living area. Without the occupancy factor, the subject has a total assessment of \$81,492 or \$29.51 per square of living area. In support of the assessment, the board of review submitted three equity comparables.

In rebuttal, the appellant reaffirmed the evidence submitted and distinguished the board of review's comparables based on size.

### **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 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 assessment equity to be the appellant's comparables and the board of review's comparable #1. These comparables are similar in location, size, and age. The comparables had improvement assessments that ranged from \$16.66 to \$28.29 per square foot of living area. The subject's improvement assessment of \$29.51 per square foot of living area falls slightly above the range established by the best comparables in this record. The Constitution empowers the General Assembly "to determine the method by which property may be valued for tax purposes." Apex Motor Fuel Company v. Barrett, et al., 20 Ill.2d 395, 401 (1960). Constitutional requirement of uniformity does not require a mathematical formula to achieve equality. Rather, a reasonable degree of uniformity is all that is necessary. "A practical uniformity, rather than an absolute one, is the test." *Id.* Although the subject's improvement assessment of \$29.51 falls above the range established by the best comparables in this record, by applying a practical, rather than absolute mathematical, formula in accord with Apex to determine the equitable level of assessment, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, 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: May 26, 2020



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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