



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

APPELLANT: Stephen Gigliotti
DOCKET NO.: 18-24066.001-R-1
PARCEL NO.: 09-13-114-014-0000

The parties of record before the Property Tax Appeal Board are Stephen Gigliotti, the appellant, by Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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: \$5,694
IMPR.: \$25,414
TOTAL: \$31,108

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 2018 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 consists of a multi-level dwelling of frame and masonry construction with 1,831 square feet of above-grade living area.¹ The dwelling is approximately 55 years old. Features of the home include a lower level with finished area, a fireplace, and a 1.5-car garage. The property has an 8,436 square foot site, and is located in Morton Grove, Maine Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties differ as to the size of the subject dwelling. The Board finds the best evidence in this record regarding the subject's size was provided in the appraisal submitted by the appellant which was supported by a detailed schematic drawing. In contrast, the board of review provided no data to support a stated dwelling size of 2,648 square feet.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The appellant's attorney contends in the supplemental brief that the assessment of the subject property is excessive and being incorrectly assessed at a higher value when compared to other comparables in the subject's neighborhood based upon an incorrect size of 2,648 square feet of above-grade living area, instead of the 1,831 square feet of above-grade living area depicted in the appraisal submitted as evidence by the appellant. Therefore, the Board finds the best evidence in this record of subject's dwelling size is the 1,831 square feet of above-grade living area as provided in the detailed building sketch of the appellant's appraisal.

In support of this argument, the appellant submitted information on four equity comparables that are located from 23 feet to .4 of a mile from the subject property and are also located within the same neighborhood code as the subject. The comparables are improved with class 2-34 dwellings of frame and masonry exterior construction ranging in size from 1,719 to 2,092 square feet of living area. The dwellings range in age from 48 to 52 years old, have lower levels with finished area, and either a 2-car or a 2.5-car garage. One comparable has central air conditioning, and one comparable has one fireplace. The comparables have improvement assessments ranging from \$23,158 to \$30,292 or from \$12.11 to \$14.55 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$25,414 or \$13.88 per square foot of above-grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,914. The subject property has an improvement assessment of \$31,220 or \$17.05 per square foot of above-grade living area, when using 1,831 square feet of above-grade living area. The Board of Review did not refute any of the evidence provided in the appellant's appeal.

In support of its contention of the correct assessment, the board of review submitted information on two grid sheets presenting a total of eight comparables, each numbered #1 through #4. One grid sheet has four comparables that are located within the same neighborhood code as the subject. The second grid sheet has four comparables that are located within a different neighborhood code than the subject; for ease of referencing these will be renumbered as comparables #5 through #8. Board of review comparable #3 is the same property as the appellant's comparable #4. The eight comparables are improved with one-story or multi-level, class 2-03 or class 2-34 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,450 to 2,092 square feet of living area. The dwellings range in age from 48 to 59 years old and have partial or full basement and lower levels, six of which have finished area. Seven comparables each have central air conditioning, four comparables each have one fireplace, and seven comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$21,504 to \$31,129 or from \$14.48 to \$18.37 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 a total of eleven suggested comparables, including the parties' one common comparable, for the Board's consideration. The Board gives less weight to the board of review comparables #5 through #8 due to their dissimilar neighborhood codes, classification codes, and one-story design when compared to the subject property.

The Board finds the best evidence of assessment equity to be both the appellant's and the board of review's comparables #1 through #4, for a total of seven comparables including the parties' common comparable. The Board gives greater weight to these comparables because they have the same neighborhood and classification codes as the subject and are similar to the subject in age, dwelling size, and foundation. These seven comparables have improvement assessments ranging from \$23,158 to \$31,129 or from \$12.11 to \$15.33 per square foot of living area. The subject's improvement assessment of \$31,220 or \$17.05 per square foot of above-grade living area, when using 1,831 square feet of above-grade living area, falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences, such as air conditioning, when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: March 15, 2022



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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