



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

APPELLANT: Joseph Vanacora  
DOCKET NO.: 19-27455.001-R-1  
PARCEL NO.: 01-22-400-033-0000

The parties of record before the Property Tax Appeal Board are Joseph Vanacora, the appellant(s), by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$37,374  
**IMPR.:** \$46,817  
**TOTAL:** \$84,191

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 2019 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 two-story dwelling of masonry construction with 3,814 square feet of living area. The dwelling is 31 years old. Features of the home include a full basement, central air conditioning, three fireplaces, and a three-car garage. The property has a 124,582 square foot site located in Barrington Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal form indicated the basis of the appeal was comparable sales; however, the appellant submitted assessment equity comparables. The appellant did not submit any sale comparables, but merely converted the subject's and the comparables' assessments to their market values. The appellant submitted five assessment equity comparables located within the subject's neighborhood code.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,191. The subject's assessment reflects a market value of \$841,910, or \$220.74 per square foot of living area, land included, when using the 2019 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject's improvement assessment is \$46,816, or \$12.28 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables and included recent sale information for comparable #2. All of the board's comparables are located within the subject's neighborhood code.

In written rebuttal, the appellant submitted a Google Maps printout showing the location of the subject and the comparables properties. The appellant stated the board of review's comparables are dissimilar to the subject.

### **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 appellant did not submit any sale comparables in support of the overvaluation argument. As such, the Board finds the appellant has not met the burden of proving by a preponderance of the evidence that the subject is overvalued. Based on this record the Board finds a reduction in the subject's assessment is not justified.

The Board notes the subject's improvement assessment of \$12.28 per square foot of living area is within the range of the assessment comparables submitted by the parties. The assessment comparables ranged from \$10.25 to \$12.90 per square foot of living area. Even if the Board considered the appellant's assessment equity argument, it would find the appellant has not met the burden of proving by clear and convincing evidence that the subject is overvalued and a reduction on this basis would not be 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: February 20, 2024



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joseph Vanacora, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602