



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

APPELLANT: James & Nancy Gianfrancisco
DOCKET NO.: 20-40775.001-R-1
PARCEL NO.: 27-07-305-012-0000

The parties of record before the Property Tax Appeal Board are James & Nancy Gianfrancisco, the appellants, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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: \$13,873
IMPR.: \$37,548
TOTAL: \$51,421

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2020 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 2-story dwelling of frame and masonry exterior construction with 2,713 square feet of living area. The dwelling is approximately 38 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 42,688 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within one block from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of same class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,954 to 2,970 square feet of

living area. The homes are each 33 years old. Each comparable features an unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The comparables have improvement assessments that range from \$40,229 to \$42,383 or either \$13.59 or \$14.35 per square foot of living area. Based on this evidence, the appellants requested a reduction to the subject's improvement assessment to \$37,548 or \$13.84 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 \$58,001. The subject property has an improvement assessment of \$44,128 or \$16.27 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, one of which is located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-08 dwellings of masonry, frame, or frame and masonry exterior construction ranging in size from 2,021 to 3,444 square feet of living area. The homes range in age from 4 to 30 years old. Each comparable features a basement, two with formal recreation room. Each comparable also features central air conditioning, one to two fireplaces, and a 2-car to a 3.5-car garage. The comparables have improvement assessments that range from \$35,925 to \$56,717 or from \$16.45 to \$17.97 per square foot of living area.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to each of the board of review comparables based on comparables #1, #2, and #3 having significantly different dwelling sizes when compared to the subject dwelling; comparable #4 being substantially newer in age; comparables #3 and #4 each having a formal recreation room in the basement, dissimilar to the subject's unfinished basement; and comparables #2, #3, and #4 being located in different neighborhood assessment codes relative to the subject dwelling. The Board finds the best evidence of equity in assessment to be appellants' comparables which are most similar to the subject in location, design, dwelling size, unfinished basements, and features. These most similar comparables in the record have improvement assessments ranging from \$40,229 to \$42,383 or either \$13.59 or \$14.35 per square foot of living area. The subject's improvement assessment of \$44,128 or \$16.27 per square foot of living area falls above the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering all the comparables submitted by the parties with emphasis on those properties with most similar features to the subject, and after further considering adjustments to the best comparables for any differences from the subject such as their slightly larger dwelling sizes and

slightly newer ages relative to the subject dwelling, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellants' request is warranted.

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, 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

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