FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sam Gambacorta Sr.
DOCKET NO.: 22-24319.001-R-1
PARCEL NO.: 05-19-324-101-0000

The parties of record before the Property Tax Appeal Board are Sam Gambacorta Sr., the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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 ***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:	$9,999
IMPR.:	$45,002
TOTAL:	$55,001

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 2022 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 property has a 217,800 square foot site parcel of land improved with two identical improvements. Each improvement is a 56-year-old, two-story, single-family dwelling of frame and masonry containing 1,102 square feet of building area. The subject is located in Northfield, New Trier Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant disclosed the subject is 2,166 living area square feet and the improvement assessment as $45,002 or $20.78. The appellant does not identify the two identical improvements on the subject property on the grid but did identify in his brief that the building area square footage for improvement #1 is 1,102 sq. feet. The appellant submitted information on five equity comparables. The appellant did not disclose the proximate distance to the subject of the suggested comparables. The comparables consist of two-story class 2-95 dwellings of masonry, or frame and masonry exterior construction ranging in size from 1,957 to 2,277 square feet of living area. The homes range in age from 25 to 44 years old. Each dwelling has central air conditioning, a full basement, and a one- or two-car garage. The comparables have improvement assessments from $17.13 to $20.18 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for both improvements is $55,001. Improvement #1 has an improvement assessment of $22,501 or $20.42 per square foot of living area. The board of review contends that the appellant does not acknowledge the existence of the subject’s second improvement in his mathematical analysis and combined both the improvement assessment for both improvements.

In support of its contention of the correct assessment the board of review submitted information on 12 equity comparables located within the subject’s assessment neighborhood. The comparables consist of two-story, class 2-95 dwellings of frame and masonry exterior construction containing 1,458 square feet of living area. The homes are between 52 and 53 years old. The comparables have improvement assessments of $18.52 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. The Illinois Constitution requires that real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 square footage for each identical improvement is 1,102 square feet and therefore the assessment per square foot is $20.42. The Board the appellant incorrectly applied the improvement assessment of both improvements onto only improvement #1 which artificially inflated the assessment per square foot. The Board finds the best evidence of assessment equity is the board of review’s suggested comparables. The dwellings on these comparables are similar to the subject dwelling in age, construction, location, amenities and living area size.

The comparables had improvement assessments that are $18.52 per square foot of living area. The subject's improvement assessment of $20.42 per square foot of living area falls above the range established by the best comparables in this record. After considering all the best comparable properties submitted by the parties with emphasis on those properties that are proximate in location, similar in size of living area, and with similar features to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

C E R T I F I C A T I O N

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: September 15, 2026

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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