



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

APPELLANT: Nadou Lawson c/o Nimrod Management Co.  
DOCKET NO.: 06-27759.001-R-3  
PARCEL NO.: 14-08-201-007-0000

The parties of record before the Property Tax Appeal Board are Nadou Lawson c/o Nimrod Management Co., the appellant, by attorney Michael Griffin in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$60,269  
**IMPR:** \$512,731  
**TOTAL:** \$573,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 35 unit, 84 year old, cooperative residential building. The property is located in Chicago, Lake View Township, Cook County. The property is classified as a class 2-13 cooperative residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three cooperative buildings which included the property index number (PIN), the address, the total land square feet, the age and the total assessment for each comparable. The first comparable had a total assessment of \$318,780 and an improvement assessment of \$285,527. The second comparable had a total assessment of \$134,349 and an improvement assessment of \$111,208. The third comparable had a total assessment of \$334,619 and an improvement assessment of \$263,248. Based on this evidence the appellant requested the subject's total assessment be reduced to \$285,743.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$573,000 was disclosed. The subject's total assessment reflects a market value of \$5,662,055 when applying the 2006 three year average median level of assessments for Cook County class 2 property of 10.12% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review submitted a list of 5 sales of apartment units from within the subject building that occurred from 2005 through 2007. The apartment units had sale prices ranging from \$110,000 to \$198,500. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20 (fair cash value is the cornerstone of uniform assessment.) It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). After an analysis of the assessment data the Board finds a reduction is not warranted.

In this appeal the appellant provided minimal information about the property characteristics for the subject property and the comparables. The appellant provided no information with respect to size, construction, features, design (number of stories) or number of apartments for the subject or the comparables. There was no basis in this record for this Board to make a determination that the subject and the comparables had similar

attributes which in turn would justify similar assessments. Without this type of descriptive data the Board is not able to make a meaningful determination whether or not the subject property was being assessed in a disparate and inequitable manner. Furthermore, the appellant provided no market data to demonstrate the subject property was being assessed at a substantially higher proportion of market value than the comparables. Nor did the appellant demonstrate that the basis of the assessment for the subject property was different than the basis of the assessment for the comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

The Board further finds the evidence provided by the board of review was supportive of the subject's assessment.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: March 23, 2012

*Allen Castrovillari*

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 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 the subsequent year 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.

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.