



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

APPELLANT: Patrick Nimrod  
DOCKET NO.: 06-27927.001-R-1  
PARCEL NO.: 14-33-300-005-0000

The parties of record before the Property Tax Appeal Board are Patrick Nimrod, the appellant, by attorney Kevin P. Burke, of Smith Hemmesch Burke Brannigan & Guerin 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:** \$ 20,540  
**IMPR.:** \$ 73,946  
**TOTAL:** \$ 94,486

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story mixed use commercial and multi-family building of frame construction. The building is 120 years old. Features include a partial, unfinished basement, central air conditioning and a one and one-half car garage. The subject's building size was contested by the appellant

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two or three-story masonry mixed use commercial and multi-family buildings that range in age from 59 to 135 years old. The comparable dwellings range in size from 3,356 to 7,508 square feet of building area. The comparables have a full or partial, unfinished basement, three have central air conditioning and one has a garage. The comparables have improvement assessments ranging from \$15.49 to \$24.05 per square foot of building area. The appellant submitted a signed affidavit stating the subject property contains approximately 1,000 square feet of living area per floor for a total of 2,000 square feet. The subject's improvement assessment, based on 2,000 square feet, is \$36.97 per square foot

of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties. These comparables are the same as the appellant's comparables two through four. The comparables consist of two or three-story masonry mixed use commercial and multi-family buildings that are between 115 and 135 years old. The buildings range in size from 3,912 to 7,508 square feet of building area. They have a full or partial, unfinished basement, two has central air conditioning and one has a two-car garage. These properties have improvement assessments ranging from \$15.49 to \$21.14 per square foot of building area. The subject's property characteristic sheet indicates the subject contains 2,452 square feet of building area. This would indicate an improvement assessment of \$30.16 per square foot. 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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds there were no schematic drawings of the subject building to show by clear and convincing evidence its size. The appellant contends the building contains 2,000 square feet and has an improvement assessment of \$36.97 per square feet of building area. The board of review's evidence indicates the building contains 2,452 square feet for an improvement assessment of \$30.16 per square foot of building area. Regardless of the size used, the subject is assessed at a higher assessment per square foot than the four comparables submitted by the parties. However, the Board finds the comparables were all significantly larger than the subject ranging in size from 3,356 to 7,508 square feet. Accepted real estate valuation theory provides, all factors being equal, as the size of a property increases, the per unit value decreases. Due to these differences, the Board finds the appellant did not show by clear and convincing the subject was inequitably assessed and a reduction in the subject's assessment is not 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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: May 21, 2010

*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.