



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

APPELLANT: Scott Nemerovski
DOCKET NO.: 07-23308.001-R-1
PARCEL NO.: 05-31-318-034-0000

The parties of record before the Property Tax Appeal Board are Scott Nemerovski, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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: \$ 23,270
IMPR.: \$ 115,956
TOTAL: \$ 139,226

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is four years old and contains 3,832 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a three-car attached garage. The subject is classified as a class 2-08 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Glenview, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process.¹ The appellant submitted information on five suggested properties described as two-story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. Three of the comparables are located on the same street as the subject, two to four blocks away. The comparable dwellings are from four to thirty-eight years old and contain from 3,806 to 4,340 square feet of living area. One dwelling has a full finished basement, and four comparables have

¹ When the appellant's attorney completed Section 2e of the residential appeal form, counsel indicated the appeal was being based on assessment equity and a contention of law. The appellant's attorney submitted a brief which only addressed assessment inequity and the relief the appellant was requesting.

unfinished basements, either full or partial. Each comparable has central air conditioning, one or two fireplaces, and a two-car attached garage. The comparables have improvement assessments ranging from \$51,090 to \$117,137 or \$13.06 to \$27.85 per square foot of living area. The subject's improvement assessment is \$115,956 or \$30.26 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$85,837 or \$22.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$139,226 was disclosed. The board of review presented descriptions and assessment information on two suggested properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject, and one is said to be located one-quarter mile from the subject. The dwellings are from one and ten years old and contain 4,046 and 3,857 square feet of living area, respectively. Comparable #1 has a full finished basement, central air conditioning, two fireplaces, and a three-car attached garage. Comparable #2 has a full unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. These properties have improvement assessments of \$74,019 and \$116,503 or \$18.29 and \$30.21 per square foot of living area, respectively. Comparable #1's assessment of \$18.29 per square foot of living area reflects a partial assessment for new construction. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$30.26 per square foot of living area.

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.

Both parties presented assessment data on a total of seven suggested comparables. All of the comparables submitted were two-story dwellings that had the same assigned neighborhood code as the subject. However, the board of review's comparable #1 had an assessment that reflected a partial assessment for new construction. Since its assessment at 100% could not be determined, this comparable received reduced weight in the Board's analysis. The appellant's comparable #3 was 34 years older than the subject, and comparables #1 and #4 were somewhat

larger in size. Consequently, these comparables also received reduced weight.

The Board finds the board of review's comparable #2 and the appellant's comparable #2 and #5 were very similar to the subject in age and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$95,796 to \$116,503 or \$25.17 to \$30.21 per square foot of living area. The subject's improvement assessment of \$115,956 or \$30.26 per square foot of living area is supported by these assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.



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: May 18, 2012



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.