



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

APPELLANT: Edmund Namordi
DOCKET NO.: 07-25932.001-R-1 through 07-25932.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Edmund Namordi, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-25932.001-R-1	10-16-211-029-0000	5,313	23,379	\$28,692
07-25932.002-R-1	10-16-211-069-0000	1,786	5,844	\$7,630

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels improved with a multi-level, single-family residence of masonry construction that contains 1,368 square feet of living area. The dwelling is approximately 47 years old with features that include a partial basement with a recreation room, central air conditioning and a fireplace. The two parcels have a combined land area of 3,690 square feet. The property is located in Skokie, Niles Township, Cook County.

The appellant contends assessment inequity with respect to both the land and improvements. With respect to the land assessment the appellant argued the property identified as property index number (PIN) 10-16-211-069-0000 was valued at \$26.00 per square foot of land area while the subject's adjacent parcel and two additional comparables located along the same street had land valued for assessment purposes at \$9.00 per square foot. Copies of the respective property characteristic sheets for the subject and the comparables were submitted as support for this assertion. Based on this evidence the appellant requested the land assessment for PIN 10-16-211-069-0000 be reduced to reflect a value of \$9.00 per square foot.

With respect to the improvement assessment the appellant submitted descriptions and improvement assessments on four comparables located along the same street as the subject property. The comparables were improved with single family dwellings of masonry construction with the same classification code as the subject dwelling. The comparables ranged in size from 1,242 to 1,400 square feet of living area and in age from 43 to 45 years old. Each comparable had a partial basement with a recreation room and central air conditioning. The improvement assessments ranged from \$19,881 to \$21,915 or from \$15.65 to \$16.26 per square foot of living area. The subject has an improvement assessment of \$29,223 or \$21.36 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$21,863 or \$15.98 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject was disclosed. In support of the assessment the board of review submitted descriptions and assessment information on four comparable properties located along the same street as the subject and with the same classification code as the subject property. The comparables were improved with multi-level dwellings of masonry construction that ranged in size from 1,357 to 1,368 square feet of living area and in age from 44 to 48 years old. Each comparable had a partial basement with a recreation room and central air conditioning. One comparable had a 1.5-car garage. These properties had improvement assessments that ranged from \$33,284 to \$33,940 or from \$24.33 to \$24.81 per square foot of living area. The property characteristic sheets for each of the comparables also indicated the land assessments for each property was calculated using a value of \$9.00 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 the appeal. The Board further finds the evidence in the record supports a reduction to the land assessment for PIN 10-16-211-069-0000.

The appellant argued assessment inequity with respect to both the land and the improvement. 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. After an analysis of the assessment data the Board finds a reduction is warranted with respect to the land assessment.

The Board finds the land associated with PIN 10-16-211-069-0000 was valued at a unit value of \$26.00 per square foot of land

area. The appellant provided evidence disclosing the subject's adjacent parcel and two comparables had land valued at \$9.00 per square foot of land area. Additionally, the four comparables submitted by the board of review had land valued at \$9.00 per square foot. The board of review provided no evidence or explanation why the land assessment for PIN 10-16-211-069-0000 should be at a unit value of \$26.00 per square foot of land area. Based on this record, the Board finds the land associated with PIN 10-16-211-069-0000 should be valued at a unit price of \$9.00 per square foot of land area.

With respect to the improvements the record contains eight comparables submitted by the parties that were similar to the subject in location, style, age, size and construction. These comparables were also similar in features with the exception that none had a fireplace as does the subject and one had a garage. These properties had improvement assessments ranging from \$15.65 to \$24.81 per square foot of living area. The subject's improvement assessment is \$21.36 per square foot of living area, well within the range established by the comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject dwelling was inequitably assessed.

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. Guit

Chairman

Member

Mark Morris

Member

William R. Lerbis

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 24, 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.