



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

APPELLANT: Donald Nehrke
DOCKET NO.: 07-26762.001-R-1
PARCEL NO.: 14-29-400-027-0000

The parties of record before the Property Tax Appeal Board are Donald Nehrke, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$ 18,566
IMPR.: \$ 76,464
TOTAL: \$ 95,030

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,000 square foot parcel of land improved with two buildings. Improvement #1 is a 125-year old, two-story, frame, multifamily dwelling containing 2,184 square feet of living area, four apartment units, and a full, finished basement. Improvement #2 is a 125-year old, two-story, masonry, multifamily dwelling containing 1,638 square feet of living area, two apartments, and a full unfinished basement. The appellant argued, via counsel, unequal treatment in the assessment process of the improvement as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information regarding three properties suggested as comparable and located in subject's neighborhood. The properties are described as frame or masonry, multifamily dwellings with three or four baths. The properties range: in age from 112 to 115 years; in size from 3,855 to 4,215 square feet of living area; and in improvement assessments from \$10.53 to \$15.44 per square foot of living area. The appellant's evidence does not indicate that there are two improvements on the subject property. 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 improvement #1 assessment of \$54,158 or \$24.80 per square foot of living area and improvement #2 of \$34,093 or \$20.81 per square foot of living area were disclosed.

In support of Improvement #1's assessment, the board of review presented descriptions and assessment information regarding three properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, frame, multifamily dwellings with two or three baths, and a full basement with one finished. The properties range: in age from 122 to 124 years; in size from 2,096 to 2,553 square feet of living area; and in improvement assessments from \$24.10 to \$30.00 per square foot of living area.

In support of Improvement #2's assessment, the board of review submitted one suggested comparable property. The suggested comparable is a one-story, multifamily dwelling with three apartments. This suggested comparable is assessed at \$33.60 per square foot of living area.

In rebuttal, the appellant submitted a letter suggesting that the board of review's evidence incorrectly listed the subject property's square feet of living area. However, no evidence was submitted in support of this contention.

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 PTAB 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.

With regard to Improvement #1, the parties submitted a total of seven properties suggested as comparable to subject Improvement #1. The PTAB finds the board of review's comparables are the most similar to the subject Improvement #1 in size, construction, and age. The properties range: in age from 122 to 124 years; in size from 2,096 to 2,553 square feet of living area; and in improvement assessments from \$24.10 to \$30.00 per square foot of living area. In comparison, subject Improvement #1's assessment of \$24.80 per square foot of living area is within the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to

the subject, the Board finds that subject Improvement #1's per square foot improvement assessment is supported and no reduction is warranted.

With regard to improvement #2, the board of review submitted one suggested comparable assessed at \$33.60 per square foot of living area. In comparison, subject Improvement #2 is assessed lower than Improvement #2 at \$20.81 per square foot of living area. The appellant did not submit any suggested comparables for Improvement #2. After considering adjustments and differences when compared to the subject, the Board finds that subject Improvement #2's per square foot improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all 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.

Donald 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.