



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

APPELLANT: Evan Nosek  
DOCKET NO.: 07-27729.001-R-1  
PARCEL NO.: 18-04-321-023-0000

The parties of record before the Property Tax Appeal Board are Evan Nosek, the appellant, by attorney Thomas J. Thorson in Oak Park, 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:** \$10,332  
**IMPR.:** \$49,180  
**TOTAL:** \$59,512

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 112 year-old, two-story dwelling of frame construction containing 2,352 square feet of living area. Features of the home include a full basement and a fireplace. The subject is situated on a 9,225 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted information on four suggested comparable properties described as two-story, single-family dwellings that range in age from 34 to 79 years-old and range in size from 2,144 to 2,474 square feet of living area. The suggested comparables are constructed from masonry, frame or stucco. Features include, a two or two-and-a-half car detached garage and a full basement. Two of the suggested comparables have a fireplace. One of the appellant's suggested comparables has air conditioning. The suggested comparables have improvement assessments ranging from \$32,128 to \$38,792 or \$14.76 to \$15.68 per square foot of living area. The subject's improvement assessment is \$49,180 or \$20.91 per square foot of living 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 of \$59,512, or \$20.91 per square foot of living area, was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties. They consist of two-story, frame, single-family dwellings with a full basement. These comparables range in age from 112 to 122 years-old and range in size from 2,362 to 3,525 square feet of living area. Three of the board of review's suggested comparables have a two-car garage and one does not have a garage. The comparables have improvement assessments ranging from \$52,556 to \$72,724 or \$20.63 to \$22.25 per square foot of living area. The subject's improvement assessment is \$49,180 or \$20.91 per square foot of living area. 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 no reduction in the subject's assessment is 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 parties submitted eight suggested comparables for the Board's consideration. The Board finds the comparables submitted by the board of review to be the most similar to the subject in style, exterior construction and age. All of the board of review's comparables are two-story, frame, single-family dwellings that range in age from 112 to 122 years-old. These comparables had improvement assessments that ranged from \$52,556 to \$72,724 or \$20.63 to \$22.25 per square foot of living area. The subject's improvement assessment of \$20.91 per square foot of living area which falls within the range established by the most similar comparables. 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 no reduction in the subject's assessment 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 Ill.2d. 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.

Docket No: 07-27729.001-R-1

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: October 21, 2011

*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.