



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

APPELLANT: Vera Nazar  
DOCKET NO.: 07-29865.001-R-1  
PARCEL NO.: 12-25-102-017-0000

The parties of record before the Property Tax Appeal Board are Vera Nazar, the appellant, 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:** \$5,222  
**IMPR.:** \$27,078  
**TOTAL:** \$32,300

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half-story dwelling of frame and masonry construction containing 1,813 square feet of living area. The dwelling is 78 years old. Features of the home include a full finished basement and a detached two-car garage. The parcel consists of a 3,840 square foot site located in Elmwood Park, Leyden Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and the appellant included a letter which addressed the differences in property tax installments required of the owner(s) of the subject property as compared to those of three area comparables.

It must be noted that the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. [Emphasis added.] (86 Ill.Admin.Code Sec. 1910(f)). As such, the data on tax bills and required installment payments for the subject and the comparables set forth in the appellant's letter will not be further addressed in this decision.

In further support of this appeal, the appellant submitted information on three comparable properties described as one and one-half-story masonry or frame and masonry dwellings that range in age from 78 to 81 years old. The comparable dwellings range

in size from 1,827 to 1,866 square feet of living area. Features include full or partial basements, one of which is finished as a recreation room. One comparable has central air conditioning and two comparables have one-car and two-car garages. The comparables have improvement assessments ranging from \$27,929 to \$28,238 or from \$14.97 to \$15.46 per square foot of living area. The subject's improvement assessment is \$27,078 or \$14.94 per square foot of living area.

The appellant also disputed the subject's land assessment. The comparable parcels range in size from 3,821 to 3,840 square feet of land area. The comparables have land assessments ranging from \$5,100 to \$5,222 or \$1.36 per square foot of land area. The subject has a land assessment of \$5,222 or \$1.36 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$4,608 and in the subject's improvement assessment to \$23,451.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$32,300 was disclosed. The board of review presented descriptions and assessment information on four comparable properties. The comparables consist of one and one-half-story frame and masonry dwellings that range in age from 79 to 91 years old. The dwellings range in size from 1,814 to 1,896 square feet of living area. Features include full unfinished basements and two-car garages. These properties have improvement assessments ranging from \$27,202 to \$28,866 or from \$14.84 to \$15.71 per square foot of living area.

The board of review also reported the comparable parcels range in size from 3,750 to 4,329 square feet of land area. The comparables have land assessments ranging from \$4,921 to \$5,887 or \$1.36 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 land and improvement assessments 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$14.84 to \$15.71 per square foot of living area. The subject's improvement assessment of \$14.94 per square foot of living area is within the range established by the most similar comparables and appears justified in particular by the appellant's comparable #1 which is virtually identical to the subject in age, size, design and features. 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 appellant also challenged the subject's land assessment. All seven comparables presented by both parties reflect a land assessment of \$1.36 per square foot of land area. The subject also has a land assessment of \$1.36 per square foot of land area and therefore, the Board finds that the appellant has failed to establish a lack of uniformity in land assessments by clear and convincing evidence on this record. As such, the Board finds the subject's land assessment is equitable and a reduction in the subject's land 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn 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 23, 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.