



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

APPELLANT: Boris Nitchoff  
DOCKET NO.: 08-00097.001-R-1  
PARCEL NO.: 16-05-06-200-028-0000

The parties of record before the Property Tax Appeal Board are Boris Nitchoff, the appellant, by attorney Mary T. Nicolau, of Smith/Nicolau P.C. in Chicago, and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$38,998  
**IMPR:** \$192,533  
**TOTAL:** \$231,531

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 7-year-old, two-story dwelling of brick and frame construction containing 5,027 square feet of living area. The dwelling features a 2,211 square foot basement, central air conditioning, a fireplace, and a garage. The property is located in Lemont, Homer Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement assessment. No dispute was raised concerning the land assessment. The appellant submitted limited information on three comparable properties said to be either in the same block or less than 1-mile from the subject and which were described as one-story or two-story dwellings that were built between 1960 and 2004. The comparable dwellings range in size from 2,295 to 3,102 square feet of living area. Features include central air conditioning. The appellant did not include any intelligible data concerning garages for the comparables. The comparables have improvement assessments ranging from \$69,014 to \$104,529 or from \$27.92 to \$34.94 per square foot of living area. The subject's improvement assessment is \$192,533 or \$38.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$161,800 or \$32.19 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 \$231,531 was disclosed. The board of review presented a letter from the Homer Township Assessor along with color photographs of the subject, a grid reiterating the appellant's comparables, and a grid analysis of comparables in support of the assessment.

The assessor noted the comparables presented by the appellant were ranches and raised ranches, dissimilar to the subject's two-story design. The assessor also pointed out the differences in exterior construction and age as compared to the subject. According to the assessor, appellant's comparable #1 contains 2,911 square feet of living area resulting in an improvement assessment of \$27.55 per square foot of living area.

In support of the assessment, a grid analysis of three comparable properties was presented consisting of two-story brick and stone, brick, stucco and stone, or brick and frame dwellings that were built in 2002. The dwellings range in size from 3,845 to 6,901 square feet of living area. Features include basements, central air conditioning, a fireplace, and garages. Comparable #3 also features a walkout-style basement and has an in-ground pool. These properties have improvement assessments ranging from \$157,640 to \$309,658 or from \$41.00 to \$44.87 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 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). 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 a total of six equity comparables for the Board's consideration. The Board has given less weight to each of the appellant's comparables. Two of the comparables differed in both design and size from the subject. One comparable which was similar in design was substantially older than the subject dwelling that was built in 2001. The Board finds the comparables submitted by the board of review were more similar to the subject in age, style, exterior construction, and features, even though they varied substantially from the subject in size. Due to their greater similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had

improvement assessments that ranged from \$41.00 to \$44.87 per square foot of living area. The subject's improvement assessment of \$38.30 per square foot of living area is below 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 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

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: April 22, 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.