



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

APPELLANT: Boris Nitchoff
DOCKET NO.: 08-00098.001-R-1
PARCEL NO.: 16-05-06-200-030-0000

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: \$26,495
IMPR: \$93,300
TOTAL: \$119,795**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a split-level single-family dwelling of brick and stucco exterior construction containing 2,124 square feet of living area. The dwelling was built in 1978. Features of the home include a 1,593 square foot basement, central air conditioning, a fireplace and both an attached and detached garage totaling approximately 1,330 square feet of building area. Additional improvements include an in-ground swimming pool, gazebo and wooden pool deck. The subject property is located in Lemont, Homer Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment only. No dispute was raised regarding the land assessment. The appellant submitted limited information on three comparable properties described as being less than a mile from the subject and consisting of one, two-story and two, one-story dwellings that were reportedly built between 1960 and 2004.¹ The comparable dwellings are said to range in size from 2,295 to 3,102 square feet of living area. Features include central air conditioning. Comparable #3 is said to have a full basement and comparable #2 has a full crawl-space foundation. The appellant did not include any data concerning the foundation of comparable #1 or garages

¹ The appellant reported the subject was constructed in 1995.

for any of 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 \$93,300 or \$43.93 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$68,363 or the average of the three comparables of \$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 \$119,795 was disclosed. In support of the subject's assessment, the board of review presented a letter from the Homer Township Assessor's Office with attachments. Exhibit A consists of color photographs of the subject dwelling, detached garage and pool area along with a copy of the property record card.

The assessor's letter argued that the appellant's comparables were dissimilar to the subject, which is a split-level, whereas the comparables are raised ranches and ranches. Exhibit B consists of a grid analysis of the appellant's three comparables with corrections noted. The board of review asserts that the design of the appellant's comparables are one, raised ranch and two, one-story dwellings of frame, brick or frame and brick exterior construction. The subject was constructed in 1978. Comparable #1 has 2,911 square feet of living area and the reported assessment data was erroneous so that this comparable has an improvement assessment of \$48.01 per square foot of living area. In addition, the board of review reports that appellant's comparables feature basements ranging in size from 1,305 to 3,102 square feet of building area, one comparable has a fireplace, and each comparable has one or two garages. One comparable also has an in-ground swimming pool and one comparable has a gazebo.

In support of the subject's assessment, the township assessor prepared Exhibit C consisting of five comparables which the assessor contends are inferior to the subject, but the most similar comparables that were available. Included were color photographs and property record cards. The comparables were described as split-level frame, masonry or frame and masonry dwellings that were built between 1960 and 1995. The dwellings range in size from 1,069 to 1,682 square feet of living area. Features include full or partial basements, one of which is a walkout-style, central air conditioning, and one or two garages. One comparable also has a pole barn. These properties have improvement assessments ranging from \$52,254 to \$75,948 or from \$40.02 to \$56.93 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 presented eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #3 due to its newer age and substantially larger dwelling size. Similarly, the Board has given less weight to board of review comparables #2, #3, and #4 because each dwelling is substantially smaller than the subject home. Thus, despite differences in design, the Board finds appellant's comparables #1 and #2 along with board of review comparables #1 and #5 were most similar to the subject in location, size, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$27.92 to \$48.01 per square foot of living area. The subject's improvement assessment of \$43.92 per square foot of living area is within the range established by the most similar comparables and appears justified given the amenities enjoyed by the subject which are not present on the 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.