



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

APPELLANT: Patrick Nimrod  
DOCKET NO.: 08-23446.001-R-1  
PARCEL NO.: 14-33-300-005-0000

The parties of record before the Property Tax Appeal Board are Patrick Nimrod, the appellant, by attorney Kevin P. Burke, of Smith Hemmesch Burke Brannigan & Guerin in Chicago; 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:** \$ 20,540  
**IMPR.:** \$ 61,569  
**TOTAL:** \$ 82,109

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 3,075 square feet of land improved with a 120-year old, three-story, frame, mixed use commercial/residential building used as a multi-family dwelling. The subject's improvement contains 2,452 square feet of living area with four apartments, one full and one half-baths, a partial basement, as well as a one and one-half car garage.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables as well as black and white photographs and property characteristic printouts. The properties are improved with a two-story or three-story, mixed use building of masonry exterior construction. They range: in baths from two full and one half-baths to three full and one half-baths; in age from 59 to 135 years; in size from 3,356 to 3,912 square feet of living area; and in improvement assessments from \$17.23 to \$24.06 per square foot. Amenities include a partial or full basement and three

apartments, while property #2 also includes a two-car garage. The subject's improvement assessment is \$25.11 per square foot of living area. Moreover, the appellant submitted photographs wherein the subject's building reflects a building with multiple apartments, while the suggested comparables depict buildings with commercial storefronts on the first floor of the buildings. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$82,109. The board of review submitted descriptive and assessment data relating to four suggested comparables located within the subject's neighborhood. The properties are improved with a two-story or three-story, masonry, mixed use, commercial/residential buildings. They range: in apartments from two to five units; in bathrooms from one full bath to five full and two half-baths; in age from 110 to 125 years; in size from 2,016 to 2,716 square feet of living area; and in improvement assessments from \$26.15 to \$34.29 per square foot. The properties include a partial or full basement, while property #2 also contains a one and one-half car garage. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #1, #3 and #4 submitted by the board of review are most similar to the subject in usage, style, improvement size and age. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$26.57 to \$34.29 per square foot of living area. The subject's improvement assessment at \$25.11 per square foot is below the range established by these comparables.

The Board accord diminished weight to the appellant's properties due to a disparity in improvement size and usage. The appellant's photographs depict a mixed use building with commercial units on the first floor, while the subject's building depicts solely an apartment building.

Therefore, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed and that a reduction in assessment is not 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

*Mark Morris*

Member

*JR*

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: August 28, 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.