



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

APPELLANT: John Nimesheim
DOCKET NO.: 08-27962.001-R-1
PARCEL NO.: 04-25-101-025-0000

The parties of record before the Property Tax Appeal Board are John Nimesheim, 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: \$18,016
IMPR.: \$70,883
TOTAL: \$88,899

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1-story dwelling of masonry construction containing 2,547 square feet of living area. The dwelling is 50 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. In support of the overvaluation argument, the appellant submitted information on ten comparable properties that sold between October 2004 and November 2008 for prices ranging from \$410,000 to \$870,000 or \$227.52 to \$390.67 per square foot of living area. The appellant also disclosed the subject was purchased in November 2004 from his father-in-law for \$725,000, or \$284.65 per square foot of living area including land. The subject's assessment of \$88,899 reflects a market value of \$926,031 or \$363.58 per square foot of building area, land included, using the 2008 three-year median level of assessments for Cook County class 2 residential property of 9.60% as determined by the Illinois Department of Revenue.

In support of the inequity argument, the appellant submitted information on nine comparable properties described as 1-story masonry or frame and masonry dwellings that range in age from 25 to 59 years old. The comparable dwellings range in size from

2,197 to 2,979 square feet of living area. Eight comparables feature full or partial unfinished basements, and one is on a slab foundation. Eight comparables have central air conditioning, seven have fireplaces and all nine have 2 or 2½-car garages. The comparables have improvement assessments ranging from \$18.65 to \$22.41 per square foot of living area. The subject's improvement assessment is \$27.83 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 was disclosed. The board of review presented descriptions and assessment information on four comparable properties, one of which had sold. These comparables consist of 1-story masonry dwellings all 48 or 49 years old. The dwellings range in size from 2,101 to 2,446 square feet of living area. Three comparables feature full unfinished basements and one is on a crawl-space foundation. All have central air conditioning, fireplaces and 2-car garages. These properties have improvement assessments ranging from \$28.19 to \$31.35 per square foot of living area. The board of review also disclosed that comparable #1 was purchased in July 2006 for \$990,000 or \$450.41 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant restated that they submitted information on nine comparables as opposed to the board of review's four and reiterated their market value and equity arguments.

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 based on overvaluation is not warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds no reduction in the subject's assessment is warranted based on overvaluation.

The record shows the appellant submitted information on ten comparable properties that sold for prices ranging from \$410,000 to \$870,000 or \$227.52 to \$390.67 per square foot of living area including land. The subject's assessment of \$88,899 reflects a market value of \$926,031 or \$363.58 per square foot of living area including land, which is within the range of the appellant's

sales comparables, and less than the board of review's sales comparable of \$450.41 per square foot of living area including land. The Board finds the appellant has not proven through a preponderance of the evidence that the subject is overvalued based on comparable sales.

The appellant also 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.

Comparables #1 and #3 submitted by the appellant were frame and masonry construction and comparable #3 was on a slab foundation. Comparable #8 submitted by the appellant was much newer than the subject. Comparable #4 submitted by the board of review featured a crawl-space foundation. Therefore, these four comparables received less weight in the Board's analysis. The Board finds comparables #2, #4, #5, #6, #7 and #9 submitted by the appellant and comparables #1, #2 and #3 submitted by the board of review were most similar to the subject in size, style, exterior construction, features and 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 \$18.65 to \$31.35 per square foot of living area. The subject's improvement assessment of \$27.83 per square foot of living area is 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 a reduction in the subject's assessment based on equity 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

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: May 20, 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.