



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

APPELLANT: EMB Services, Inc.
DOCKET NO.: 22-34774.001-R-1
PARCEL NO.: 12-30-402-058-1010

The parties of record before the Property Tax Appeal Board are EMB Services, Inc., the appellant, by attorney Marjorie Nemzura, of Marjorie Nemzura Esq. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$1,252
IMPR.: \$5,000
TOTAL: \$6,252

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story residential condominium unit of brick exterior construction that contains 675 square feet of living area. The condominium is approximately 61 years old. Features of the property includes one bathroom. The property is located in Northlake, Leyden Township, Cook County. The subject is classified as a class 2-99 residential condominium under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked assessment inequity regarding the improvement on the appeal form as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-99 residential condominium units improved with two-story dwellings of brick exterior construction each with 675 square feet of living area. The appellant indicated each unit was 61 years old and has one bathroom. Each property has the same assessment neighborhood code as the subject property and is located from 175 to 425 feet

from the subject property. The appellant's submission also included a map of subject's complex further depicting the location of the subject property and the comparables. The comparables have an improvement assessment of either \$6,184 or \$6,186 which equates to \$9.16 per square foot of living area. On the appeal form the appellant requested the subject's improvement assessment be reduced to \$6,184.

The appellant also submitted a narrative requesting the assessed valuation of the subject property be reduced based on vacancy and the fact the unit had been vacant every month in 2022. The appellant argued the subject unit is uninhabitable in that there is no drywall on 50% of the unit and the electric does not meet code. The appellant asserted the unit would not be given a certificate of compliance by the City of Northbrook in its existing condition. The appellant provided a copy of a photograph of the subject unit depicting a hole in the bathroom ceiling because of leaking water from the unit located above the subject property. The appellant also provided a copy of a photograph of the lower level of the subject unit depicting wood studs and explaining the area is being reconstructed with new framing, electric, and drywall. The appellant also submitted a vacancy affidavit reporting the subject dwelling had been vacant in 2022. The appellant stated the plan is to have the condominium unit ready to rent or sell at the end of 2023. Based on this evidence the appellant requested in the narrative that the subject's assessed valuation for the year 2022 be assigned a value of \$2,500 for one year only.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,687. The subject property has an improvement assessment of \$10,435 or \$15.46 per square foot of living area. The subject's assessment reflects a market value of \$116,870 when using the level of assessments for class 2-99 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a document titled Condominium Analysis Results for 2022. The analysis included a list of the 20 units located in the subject's condominium building and their respective ownership interests with the subject property reported to have a 7.55% ownership interest in the common elements of the condominium building. The analysis included seven sales of units in the subject's condominium that occurred from April 2019 to March 2022 for a total adjusted consideration of \$620,400. The board of review analysis disclosed that the percentage of interest in the subject's condominium of the units that sold was 35.21%. Dividing the total adjusted consideration by the percentage of interest of the units that sold resulted in a full value for the subject's condominium of \$1,761,999 and a total assessment of \$176,200. Multiplying the full value of the complex by the subject's percentage of ownership interest in the common elements of 7.55% results in a market value for the subject unit of \$133,031 and a total assessment of \$13,303 when applying the Cook County Real Property Assessment Classification Ordinance for class 2-99 property of 10%, which is greater than the subject's total assessed value.

The board of review did not address the appellant's assessment equity argument or the appellant's vacancy argument due to the subject's uninhabitable condition.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables that are improved with residential condominium units similar to the subject in size, age and features. These comparables have improvement assessments of \$6,184 or \$6,186 which equates to \$9.16 per square foot of living area. The subject's improvement assessment of \$10,435 or \$15.46 per square foot of living area falls above the assessments of the best comparables in this record.

The Board finds the board of review submitted sales within the subject's condominium building to demonstrate the subject property was not overvalued. The Board, however, gives this evidence less weight since it did not address the appellant's assessment equity argument.

The Board further finds the evidence disclosed the subject unit was not habitable in 2022 due to damage caused by leaking water from the unit located above the subject property and due to reconstruction of the subject's lower level. Neither the appellant's assessment equity argument nor the board of review condominium analysis addressed the fact the subject unit was vacant and uninhabitable.

Based on this record, after considering the comparables and the condition of the subject unit, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

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 19, 2025



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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