



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

APPELLANT: Joanne Nemerovski
DOCKET NO.: 22-49749.001-R-1
PARCEL NO.: 14-33-114-043-0000

The parties of record before the Property Tax Appeal Board are Joanne Nemerovski, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$13,800
IMPR.: \$57,200
TOTAL: \$71,000

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 consists of a two-story dwelling of masonry exterior construction with 1,599 square feet of living area. The dwelling is approximately 53 years old. The home features a full basement that is finished with a formal recreation room, central air conditioning, two full bathrooms and a fireplace. The property has a 1,104 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-95 property, a townhome or row house up to 62 years of age, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject and are located within .5 of a mile from the subject property. The comparables are

improved with two-story dwellings of masonry exterior construction containing 1,469 or 1,566 square feet of living area. The dwellings are 51 or 56 years old. Each comparable has a full basement. No data was provided by the appellant concerning finished basement area. Each comparable has central air conditioning and two full bathrooms. Two comparables each have an additional half bathroom and three comparables each have a fireplace. The comparables have improvement assessments that range from \$47,700 to \$50,913 or from \$32.47 to \$33.56 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$52,799 or \$33.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,000. The subject property has an improvement assessment of \$57,200 or \$35.77 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on sixteen equity comparables that have the same assessment neighborhood code and property classification code as the subject.¹ The comparables are located either on the same street and within the same block as the subject, approximately ¼ of a mile from the subject property or within the subject's subarea. The comparables are improved with two-story or three-story dwellings of masonry exterior construction ranging in size from 1,254 to 1,794 square feet of living area. The dwellings are from 31 to 56 years old. Two comparables each have a concrete slab foundation and fourteen comparables each have a full or partial basement, nine of which have finished area. Each comparable has central air conditioning and from one to three full bathrooms. Eleven comparables each have an additional one or two half bathrooms. Twelve comparables each have one or two fireplaces and ten comparables each have either a 1-car or a 1.5-car garage. The comparables have improvement assessments that range from \$47,888 to \$79,250 or from \$35.77 to \$48.04 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted twenty comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables since the appellant did not provide data regarding basement finish in order to allow the Board to make a meaningful comparative analysis of the comparables to the subject. The Board has given reduced weight to board of review comparables #3 through #16 which are less similar to the subject dwelling in size, or the

¹ The board of review presented four separate equity grids, each containing four comparable properties. For ease of reference, the Board has renumbered the comparables as #1 through #16.

property has a garage, unlike the subject. Additionally, board of review comparables #8 through #14 lack a basement or basement finish, both features of the subject, board of review comparables #8, #9, #13 and #14 are dissimilar three-story dwellings when compared to the subject's two-story design, and board of review comparable #8 is newer in age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2, which are located on the same street as the subject property and have the same assessment neighborhood code and property classification code as the subject. These two dwellings are identical to the subject in dwelling size and features and similar, if not identical to the subject in age. The comparables each have an improvement assessment of \$57,200 or \$35.77 per square foot of living area. The subject's improvement assessment of \$57,200 or \$35.77 per square foot of living area is identical to the two best comparables in the record. Therefore, based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: _____

April 15, 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

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