



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

APPELLANT: Joanne Nemerovski  
DOCKET NO.: 23-40378.001-R-1  
PARCEL NO.: 14-33-111-045-0000

The parties of record before the Property Tax Appeal Board are Joanne Nemerovski, the appellant, by attorney Kyle Gordon Kamego 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:** \$17,187  
**IMPR.:** \$32,812  
**TOTAL:** \$49,999

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 2023 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 1,072 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a full basement that is finished with a recreation room,<sup>1</sup> central air conditioning, 1½ bathrooms and a fireplace. The property has a 1,375 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that have the same assessment

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<sup>1</sup> The board of review disclosed the subject dwelling has a formal recreation room in the basement, which was not refuted by the appellant.

neighborhood code and property classification code as the subject. The comparables are located from .5 to .8 of a mile from the subject, one of which is on the same street as the subject property. The comparables have sites that range in size from 1,096 to 1,299 square feet of land area. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 936 to 1,254 square feet of living area. The dwellings are from 48 to 51 years old. The comparables each have a full basement. No data was provided by the appellant concerning finished basement area. The appellant reported that each comparable has central air conditioning and either 1 or 1½ bathrooms. Two comparables each have a fireplace. The properties sold from March 2021 to April 2022 for prices ranging from \$430,000 to \$485,000 or from \$386.76 to \$426.27 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$45,468, reflecting a market value of \$454,680 or \$424.14 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,999. The subject's assessment reflects a market value of \$499,990 or \$466.40 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have the same assessment neighborhood code and property classification code as the subject and are located approximately ¼ of a mile from the subject or within the subject's subarea. The comparables have sites that range in size from 941 to 1,535 square feet of land area. The comparables are improved with two-story or three-story dwellings of masonry exterior construction ranging in size from 1,254 to 1,606 square feet of living area. The dwellings are from 35 to 49 years old. One comparable has a concrete slab foundation and two comparables each have a full basement with finished area. Each comparable has central air conditioning and either 2½ or 3 bathrooms. Two comparables each have a fireplace. Comparable #2 has a one-car garage. The properties sold from June to September 2023 for prices ranging from \$665,000 to \$800,000 or from \$421.42 to \$637.96 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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 of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #3 due to the sale date occurring in 2021, less proximate in time to the lien date at issue than the other sales in the record. The Board has given

reduced weight to board of review comparable #1 which appears to be an outlier due to its substantially higher sale price of \$800,000 or \$637.96 per square foot of living area, including land when compared to the other sales in the record. The Board has also given reduced weight to board of review comparables #2 and #3 which differ from the subject dwelling in size. Additionally, board of review comparable #2 is a dissimilar three-story dwelling that is newer in age and has a garage when compared to the subject and board of review comparable #3 has a concrete slab foundation in contrast to the subject's basement foundation with finished area.

The Board finds the appellant's comparables #1 and #2 are similar to the subject in location, dwelling size, design and age. However, each comparable has a smaller site size, neither dwelling was reported to have basement finish and the appellant's comparable #1 lacks a fireplace, both features of the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in February and April 2022 for prices of \$436,500 and \$485,000 or for \$386.76 and \$426.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$499,990 or \$466.40 per square foot of living area, including land, which falls above the range established by the two best comparable sales in record but appears to be logical given the subject's superior site size and features. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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

AGENCY

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