PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Larry Rubin
DOCKET NO.: 04-00939.001-R-2
PARCEL NO.: 15-25-406-002

The parties of record before the Property Tax Appeal Board are Larry Rubin, the appellant, by attorney James P. Regan of Fisk Kart Katz and Regan, Ltd. in Chicago, the Lake County Board of Review, and School District No. 109 and School District No. 113, the intervenors, by attorney John M. Izzo of Hauser, Izzo, DeTella & Petrarca, LLC in Flossmoor.

The subject property has been improved with a part one-story and part two-story single family dwelling of masonry exterior construction containing 5,986 square feet of living area which was built in 2002. Features of the dwelling include central air conditioning, two fireplaces, a full unfinished basement of 3,005 square feet of building area, and a garage of 968 square feet of building area. The property is located in Riverwoods, Vernon Township, Lake County.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. No dispute was raised concerning the land assessment. The appellant submitted assessment data and partial descriptions in a grid analysis on three suggested comparable properties along with a brief from counsel and minimal property characteristics data for the comparables reprinted from the Lake County Assessor's website. Appellant also reported the subject property was purchased in July of 2001 for $350,000.

The comparables were located on the same street and within .25 mile of the subject property. Two of the comparable properties were constructed in 1962 and 1971; no date of construction was provided for comparable #1, although the board of review re-printed the appellant's comparables with more information. The board of review indicated appellant's comparable #1 was built in 1955. From examining a combination of the appellant's data and the board of review's grid of the appellant's comparables, the appellant's comparables were said to be two one-story and one part one-story and part two-story dwellings of frame or masonry exterior construction. Features include central air

(Continued on Next Page)

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 **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$	67,362
IMPR.:	$	338,143
TOTAL:	$	405,505

Subject only to the State multiplier as applicable.

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conditioning, one or two fireplaces, and a garage ranging in size from 540 to 1,666 square feet of building area. One comparable has a basement and two have crawl space foundations. One comparable also has an 800 square foot pool and patio. The comparables range in size from 1,390 to 4,950 square feet of living area. The properties had improvement assessments ranging from $54,394 to $189,392 or from $38.26 to $40.78 per square foot of living area. The subject has an improvement assessment of $338,143 or $56.49 per square foot of living area. In the brief, counsel asserted the comparables were similar to the subject in terms of size, age, construction, and location. Based on this analysis, the appellant requested a reduction in the improvement assessment to the average of the comparables of $233,873 or $39.07 per square foot of living area.[1]

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's assessment was presented. The intervenors adopted the evidence submitted by the board of review in correspondence dated January 20, 2006. In support of the current assessment, the board of review presented a grid analysis of three suggested comparable properties located in the same subdivision as the subject. The comparables were described as part one-story and part two-story masonry dwellings built between 1996 and 2002. Features include central air conditioning, one or three fireplaces, basements ranging in size from 2,111 to 2,925 square feet of building area, and garages ranging from 964 to 1,017 square feet of building area. The comparables range in size from 3,925 to 4,550 square feet of living area and had improvement assessments ranging from $254,366 to $278,497 or from $61.21 to $64.81 per square foot of living area. As a result of this analysis, the board of review requested confirmation of the subject's assessment of $56.49 per square foot of living area.

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 that the appellant has failed to support the contention of unequal treatment in the assessment process.

The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds that the appellant has failed to overcome this burden.

Both parties presented a total of six suggested comparable properties located in close proximity to the subject. The comparables presented by the appellant substantially differed in

[1] On the Residential Appeal, the appellant requested an improvement assessment of $190,800 or $31.87 per square foot of living area.

age from the subject property and were given less weight by the Board in its analysis for this reason. The Board finds that the three comparables presented by the board of review were most similar to the subject in age, design and features. 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 $61.21 to $64.81 per square foot of living area. The subject's improvement assessment of $56.49 per square foot of living area is below this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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.

Chairman

Member

Member

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: June 19, 2009

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.