

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jack Gore
DOCKET NO.: 05-00825.001-R-1
PARCEL NO.: 16-29-210-019

The parties of record before the Property Tax Appeal Board are Jack Gore, the appellant, by attorney Lisa Marino of Marino & Associates, P.C., in Chicago, and the Lake County Board of Review.

The subject property consists of a one-story style frame dwelling, built in 1956, that contains 1,222 square feet of living area. Features of the home include one fireplace, a 330 square foot garage and a full unfinished basement.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties, one of which is across the street from the subject. The other two comparables are located, respectively, 1.1 miles and 1.5 miles from the subject. The comparables consist of two-story or tri-level style frame dwellings that were built in 1958 or 1999 and range in size from 2,236 to 3,774 square feet of living area. Features of the comparables include central air-conditioning and garages that contain from 286 to 588 square feet of building area. Two comparables have partial unfinished basements and one comparable has a fireplace. These properties have improvement assessments ranging from \$64,788 to \$138,766 or from \$28.97 to \$36.77 per square foot of living area. The subject has an improvement assessment of \$50,424 or \$41.26 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$95,270.

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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:	\$	53,526
IMPR.:	\$	50,424
TOTAL:	\$	103,950

Subject only to the State multiplier as applicable.

PTAB/MRT/11/20/07

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$103,950 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story style brick or frame dwellings that were built between 1955 and 1958 and range in size from 1,256 to 1,276 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 312 to 441 square feet of building area and full basements, two of which have finished areas of 466 and 500 square feet, respectively. These properties have improvement assessments ranging from \$52,741 to \$56,596 or from \$41.33 to \$44.92 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was 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 the appellant has not overcome this burden.

The Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the appellant's comparables because their two-story or tri-level designs differed from the subject's one-story design and they were significantly larger in living area when compared to the subject. The Board finds the comparables submitted by the board of review were similar to the subject in terms of style, age, size, location and most features and had improvement assessments ranging from \$41.33 to \$44.92 per square foot of living area. The subject's improvement assessment of \$41.26 per square foot falls just below this range. The Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

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: December 7, 2007



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.