

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Walter Nathan
DOCKET NO.: 05-00855.001-R-1
PARCEL NO.: 16-25-302-006

The parties of record before the Property Tax Appeal Board are Walter Nathan, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., of Chicago, and the Lake County Board of Review.

The subject property is located in Highland Park, Moraine Township, Illinois and has been improved with a two-story single-family dwelling of brick exterior construction. The dwelling was constructed in 1925 and is said to have an effective age of 1950. The dwelling contains 3,568 square feet of living area and features central air conditioning, a fireplace, a 1,580 square foot basement of which 300 square feet is finished, and an attached one-car garage of 484 square feet of building area.

The appellant through counsel appeared before the Property Tax Appeal Board contending lack of uniformity in the assessment process as the basis of the appeal and disputing only the improvement assessment. In support of this inequity argument as to the improvement assessment, the appellant submitted assessment data and descriptions on an equity grid analysis sheet of four suggested comparable properties, one of which was located on the same street as the subject property and the remainder of which were located in the same assessor's assigned neighborhood code. In addition, appellant submitted individually identified color photographs of the subject and four comparable dwellings.

The appellant's suggested comparables consist of two-story single-family dwellings of frame or brick exterior construction. The comparable properties were constructed between 1912 and 1949; two of the comparables were said to have newer effective ages of 1925 and 1950. The dwellings range in size from 3,436 to 3,838 square feet of living area and feature central air conditioning, one to four fireplaces, an unfinished basement ranging in size

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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:	\$	249,087
IMPR.:	\$	167,369
TOTAL:	\$	416,456

Subject only to the State multiplier as applicable.

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from 1,256 to 1,620 square feet of building area, and a garage ranging in size from 400 to 1,080 square feet of building area. These comparable properties had improvement assessments ranging from \$38.56 to \$44.44 per square foot of living area, while the subject improvement had an improvement assessment of \$46.91 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$147,857 or \$41.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$416,456 was presented. In support of the current assessment, the board of review presented a letter from the Moraine township assessor and a grid analysis consisting of assessment data and descriptions of four comparable properties, all of which were located in the same neighborhood code assigned by the assessor as the subject property. In addition, the board of review submitted the property record cards of the subject and its four suggested comparables.

The board of review's suggested comparable properties consist of two-story single-family dwellings of brick exterior construction which were constructed between 1925 and 1930. The dwellings range in size from 3,445 to 3,824 square feet of living area and feature central air conditioning, one or two fireplaces, an unfinished basement ranging in size from 759 to 1,912 square feet of building area, and a garage ranging from 361 to 520 square feet of building area. These properties had improvement assessments ranging from \$46.70 to \$50.51 per square foot. As a result of this analysis, the board of review requested confirmation of the subject's assessment.

Furthermore, in response to the appellant's evidence, the board of review submitted a re-created grid analysis of the appellant's four suggested comparables along with copies of the property record cards for those properties. An examination of the data reveals discrepancies with regard to appellant's comparable number four in that it is said to be a two and one-half story dwelling which lacks central air conditioning and the improvement assessment of appellant's comparable number two is said to be less at \$153,520 or \$40.00 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 adequately 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 and a reduction in the subject's assessment is not warranted.

The parties have submitted a total of eight comparable properties for consideration by the Property Tax Appeal Board. All of the comparable properties are located in close proximity to the subject property. Appellant's comparable number four as a two and one-half story dwelling has been given less weight in the Board's analysis due to its different design and appellant's comparable numbers one and three have also been given less weight due to their frame exterior construction as compared to the subject's brick exterior. Board of review comparable number three has also been given less weight by the Board in its analysis due to its substantially smaller basement size as compared to the subject. The remaining four suggested comparable properties are similar to the subject in location, age, size, design and amenities. They have improvement assessments ranging from \$40.00 to \$50.51 per square foot of living area and support the board of review's improvement assessment of the subject property of \$46.91 per square foot of living area. Thus, no reduction in the subject's assessment is warranted on this evidence.

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: 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.