

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Rothschild
DOCKET NO.: 05-00922.001-R-1
PARCEL NO.: 16-14-302-019

The parties of record before the Property Tax Appeal Board are Michael Rothschild, 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 frame exterior construction. The dwelling is 86 years old and contains 3,001 square feet of living area. Features of the dwelling include a fireplace, a full unfinished basement, and an attached one-car garage of 400 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 disputes 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 three suggested comparable properties. No proximity information was provided and based upon the property index numbers for the comparables, there is nothing to indicate that these comparables are located in particularly close proximity to the subject; moreover, none of the appellant's comparables are located in the same tax block as the subject.

Upon an examination of the grid analysis, the appellant's suggested comparables consist of two-story single-family dwellings of frame or brick exterior construction. The comparable properties are 81 or 85 years old and contain from 2,412 to 3,522 square feet of living area. The comparables are said to feature central air conditioning, unfinished basements which range in size from 811 to 1,324 square feet of building

(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:	\$	73,153
IMPR.:	\$	99,903
TOTAL:	\$	173,056

Subject only to the State multiplier as applicable.

PTAB/cck/11-20

area, and garages which range in size from 320 to 861 square feet of building area. One dwelling also has a fireplace. These comparable properties had improvement assessments ranging from \$29.19 to \$32.84 per square foot of living area, while the subject improvement had an improvement assessment of \$33.29 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$94,411 or \$31.46 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 \$173,056 was presented. In support of the current assessment, the board of review presented a letter from the clerk of the board of review and a grid analysis consisting of assessment data and descriptions of three comparable properties, one of which was located on the same street and block as the subject property and two of which were in the same neighborhood code assigned by the assessor as the subject property. Board of review comparable number one was the same property as appellant's comparable number two. The board of review also submitted the property record cards of the subject and its three suggested comparables.

The board of review's two newly suggested comparable properties consist of two-story single-family dwellings of frame exterior construction which were 81 and 82 years old, respectively. The dwellings contain 2,616 and 2,803 square feet of living area and feature central air conditioning and full unfinished basements of 1,188 and 1,571 square feet of building area, respectively. One of the comparables has a garage of 230 square feet of building area. One of the properties also has a fireplace. These properties had improvement assessments of \$33.55 and \$34.37 per square foot, respectively. As a result of this analysis, the board of review requested confirmation of the subject's assessment.

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 five comparable properties for consideration by the Property Tax Appeal Board. Appellant's comparable number three with a brick exterior and appellant's comparable number one with substantially less square footage of living area have been given less weight in the Board's analysis due to these factors as compared to the subject. Likewise, board of review comparable number three has been afforded less weight in the Board's analysis due to its square footage living area of 2,616 compared to the subject's 3,001 square feet of living area. While all of the suggested comparables have central air conditioning unlike the subject property, the two remaining properties are otherwise most similar to the subject in age, size, design and amenities. Those two properties have improvement assessments of \$32.35 and \$33.55 per square foot of living area and support the board of review's improvement assessment of the subject property of \$33.29 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.