

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Karen Rae Horwitz
DOCKET NO.: 05-00925.001-R-1
PARCEL NO.: 16-14-403-015

The parties of record before the Property Tax Appeal Board are Karen Rae Horwitz, 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 one-story single-family dwelling of brick exterior construction. The dwelling is 50 years old and contains 2,764 square feet of living area. Features of the dwelling include central air conditioning, a fireplace, a partial unfinished basement of 432 square feet of building area, and an attached one-car garage of 528 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 three suggested comparable properties located in the same neighborhood code assigned by the assessor as the subject property. In addition, there is a color photograph of the subject dwelling.

The appellant's suggested comparables consist of one one-story and two one and one-half story single-family dwellings of brick exterior construction. The comparable properties range in age from 37 to 68 years old and contain from 2,632 to 2,986 square feet of living area. The comparables include central air conditioning, a fireplace, an unfinished basement ranging in size from 881 to 1,316 square feet of building area, and a garage ranging in size from 210 to 550 square feet of building area. These comparable properties had improvement assessments ranging

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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:	\$	242,470
IMPR.:	\$	133,061
TOTAL:	\$	375,531

Subject only to the State multiplier as applicable.

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from \$38.32 to \$43.47 per square foot of living area, while the subject improvement had an improvement assessment of \$48.14 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$114,512 or \$41.43 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 \$375,531 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 three 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 three suggested comparables.

The board of review's suggested comparable properties consist of one-story single-family dwellings of brick exterior construction which were between 37 and 52 years old. The dwellings range in size from 2,526 or 2,851 square feet of living area and feature central air conditioning, one or two fireplaces, an unfinished basement ranging in size from 912 to 2,310 square feet of building area, and a garage ranging in size from 400 to 528 square feet of building area. These properties had improvement assessments ranging from \$49.25 to \$54.18 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 re-created a grid analysis of the appellant's suggested comparables along with submission of the applicable property record cards. In analyzing this data, several discrepancies have been found in comparison to the information the appellant provided. Namely, appellant's comparable number three is said to be a one and three-quarter story dwelling rather than a one and one-half story and as to appellant's comparable number one the garage building square footage is 441 square feet according to the property record card rather than the 210 square feet reported by the appellant.

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 six 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 numbers one and three both differ from the subject's one-story height and therefore have been given less weight by the Board in its analysis. Moreover, board of review comparable numbers two and three have substantially more basement building area than the subject and have been given less weight by the Board in its analysis for that reason. The remaining two suggested comparable properties are most similar to the subject in location, size, design and amenities. They have improvement assessments of \$42.48 and \$49.25 per square foot of living area and support the board of review's improvement assessment of the subject property of \$48.14 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.