

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Luigi Lunardi  
DOCKET NO.: 05-00926.001-R-1  
PARCEL NO.: 16-15-115-001

The parties of record before the Property Tax Appeal Board are Luigi Lunardi, 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 54 years old and contains 2,450 square feet of living area. Features of the dwelling include central air conditioning, a fireplace, a full basement of 2,450 square feet of building area of which 1,837 has been finished as a recreation room, and an attached one-car garage of 506 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 and block as the subject property, along with individually identified color photographs depicting the subject and comparable properties.

The appellant's suggested comparables consist of one-story single-family dwellings of brick exterior construction. The comparable properties are between 46 and 56 years old and contain from 2,075 to 2,304 square feet of living area. Each of the properties includes central air conditioning, a fireplace, full or partial basements ranging in size from 1,300 to 2,219 square feet of building area, one of which includes 915 square feet of finished area, and garages ranging in size from 208 to 576 square

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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:	\$	70,973
IMPR.:	\$	86,702
TOTAL:	\$	157,675

Subject only to the State multiplier as applicable.

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feet of building area. These comparable properties had improvement assessments ranging from \$31.22 to \$34.84 per square foot of living area, while the subject had an improvement assessment of \$35.39 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$80,825 or \$32.99 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 \$157,675 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 five comparable properties, all of which were identified as being in the same neighborhood code assigned by the assessor as the subject property. The board of review also submitted the property record cards of the subject and its five suggested comparables.

The board of review's suggested comparable properties consist of one-story single-family dwellings of brick or brick and frame exterior construction which were from 28 to 52 years old. The dwellings contained from 2,054 to 2,777 square feet of living area and featured central air conditioning. Three of the properties included a fireplace. One property has a slab foundation; four properties have basements from 513 to 2,132 square feet of building area and two of those included finished areas of 450 and 645 square feet, respectively. Four of the properties included a garage ranging in size from 360 to 560 square feet of building area; one of the properties had two garages totaling 916 square feet of building area. These properties had improvement assessments ranging from \$35.04 to \$36.15 per square foot of living area. As a result of this analysis, the board of review requested confirmation of the subject's assessment.

In response to the appellant's evidence, the board of review had also re-created and submitted its own grid analysis of the appellant's four suggested comparables along with submission of the property record cards for those four comparables. From this data, the Property Tax Appeal Board notes the following factual discrepancies: appellant's comparable number two is recorded as a 1.25 story dwelling where 415 square feet of the 2,075 square feet of living area is actually finished attic area according to the property record card; appellant's comparable numbers one, two and three do not have central air conditioning according to their respective property record cards; and appellant's comparable number three is noted as having no fireplace.

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 nine 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 two has been given less weight in the Board's analysis due to its smaller square footage of living area and board of review comparable number five has been given less weight due to its age of 28 years as compared to the subject's 54 years. The remaining seven suggested comparable properties are similar to the subject in location, age, design and several of their amenities. They have improvement assessments ranging from \$31.22 to \$35.95 per square foot of living area and support the board of review's improvement assessment of the subject property of \$35.39 per square foot of living area. Thus, no reduction in the subject's assessment is warranted on this evidence.

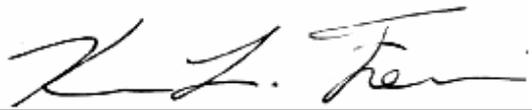
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing 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.