

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marvin Gruby  
DOCKET NO.: 05-00991.001-R-2  
PARCEL NO.: 16-29-108-030

The parties of record before the Property Tax Appeal Board are Marvin Gruby, the appellant, by attorney, Michael T. Reynolds of Rieff, Schramm & Kanter in Chicago, and the Lake County Board of Review.

The subject property consists of a two-story style brick dwelling built in 1986 that contains 3,056 square feet of living area. Features of the home include central air-conditioning, one fireplace, two full baths with two half-baths, an attached 460 square foot garage and a partial unfinished basement with 471 square feet of recreation area.

The appellant appeared before the Property Tax Appeal Board without his counsel of record. Prior to the hearing the appellant waived his right to have counsel present at the hearing and requested that the hearing proceed in the absence of his counsel.

In furtherance of his appeal, the appellant proceeded by 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 five comparable properties located in close proximity to the subject. The comparables consist of one-story and two-story, brick and frame or brick dwellings that were built from 1955 to 1989 and range in size from 1,705 to 3,528 square feet of living area. The comparables have features that include one fireplace, central air-conditioning, at least one full bath, garages that contain from 315 to 506 square feet of building area and partial or full unfinished basements. These properties have improvement assessments ranging from \$84,482 to \$161,905 or from \$45.89 to \$51.87 per square foot of living area. The subject has an improvement assessment of \$168,020 or \$54.98 per square foot

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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:	\$	65,542
IMPR.:	\$	169,700
TOTAL:	\$	235,242

Subject only to the State multiplier as applicable.

PTAB/EEB/Nov.07/2005-00991

of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$169,700 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three suggested comparable properties located in the subject's neighborhood. The comparables consist of two-story style brick and frame dwellings built in 1986 or 1987 and range in size from 2,900 to 3,024 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, at least two full baths, attached garages that contain from 400 to 462 square feet of building area and partial basements with two comparables having some finished recreation basement area. These properties have improvement assessments ranging from \$169,255 to \$177,597 or from \$56.64 to \$61.00 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 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 eight comparables for its consideration. The Board finds the appellant's comparable #2 was dissimilar to the subject in the number of stories, size and/or age when compared to the subject. In addition, the Board finds the appellant's comparables #1 and #4 are significantly older than the subject. Therefore, these comparables are given reduced weight in the Board's analysis. The Board finds the board of review's comparables and the appellant's comparables #3 and #5 to be most similar to the subject in most respects. These most representative comparables had improvement assessments ranging from \$45.89 to \$61.00 per square foot of living area, which support the subject's improvement assessment of \$54.98 per square foot of living area.

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

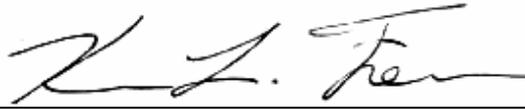
burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the 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 improvement 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.