

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Katin
DOCKET NO.: 05-01079.001-R-1
PARCEL NO.: 16-33-403-024

The parties of record before the Property Tax Appeal Board are Robert Katin, the appellant, by attorney Adam E. Bossov of the Law Offices of Adam E. Bossov, P.C. in Chicago; and the Lake County Board of Review.

The subject property consists of a one-story, ranch style brick dwelling containing 3,529 square feet of living area constructed in 1984. Features of the home include a partially finished basement, central air-conditioning, one fireplace and a 582 square foot garage.

The appellant, through his attorney, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted a grid analysis detailing two comparable properties. The comparables are located in a different neighborhood and township than that of the subject. They consist of one-story, ranch style brick dwellings built in 1985 and 1987. The homes have full or partially finished basements, one fireplace and a garage containing at least 529 square feet of building area. The homes have 3,246 and 3,478 square feet of living area, respectively. The comparables have improvement assessments of \$171,105 and \$188,992 or \$52.71 and \$54.33 per square foot of living area. The subject property has an improvement assessment of \$211,057 or \$59.81 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$291,156 was disclosed. In support of the subject's assessment, the board of review submitted a market value appeal summary, a grid analysis

(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:	\$	80,099
IMPR.:	\$	211,057
TOTAL:	\$	291,156

Subject only to the State multiplier as applicable.

PTAB/EEB/Oct.07/2005-01079

detailing three suggested comparable properties and a property record card for the subject property. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The comparables are one-story ranch style dwellings of masonry construction built in 1985. They have central air conditioning, one fireplace and partial basements with two homes having a partial finished basement area. The homes have from two full baths to two full baths with one half-bath and garages ranging from 462 to 710 square feet of building area. They range in size from 2,266 to 3,009 square feet of living area and have improvement assessments ranging from \$147,243 to \$196,251 or from \$64.98 to \$66.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of its assessment.

In rebuttal, the appellant submitted an "MLS" listing sheet of the board of review's comparable #2 depicting a sales listing price of \$619,900 in October 2006, and a handwritten note of sale of \$549,000. The appellant, using this exhibit, claimed overvaluation in the assessment of the subject property. The appellant's counsel claimed the subject sale was an open arm's length transaction involving an estate sale. Counsel was unable to state whether any personal property was involved in the sale. Counsel for the appellant stated the sales comparable was advertised for approximately one year and a real estate agency was used in the sale process. No other documentation was provided to support this claim.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one basis of the appeal. 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 assessments 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 appellant's original appeal petition claimed assessment equity as the basis of the appeal. The appellant, through counsel, attempted to argue overvaluation as an alternative basis of the appeal. The Board gave this argument no weight. The Board finds Section 16-180 of the Property Tax Code states in relevant part:

Each appeal shall be limited to the grounds listed in the petition filed with the

Property Tax Appeal Board. See 35 ILCS
200/16-180.

Further, Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. See 86 Ill. Adm. Code 1910.66(c).

The Board finds that even though the comparable sale submitted by the appellant is a subsequent sale of the board of review's comparable #2, the appellant did not argue overvaluation as a basis in his original appeal petition. The Board finds the appellant's overvaluation rebuttal argument was not presented as part of the appellant's case in chief and will not be considered in this Board's analysis.

The Board finds the parties submitted five assessment comparables for consideration. The Board gave less weight to the board of review's comparables #2 and #3 because they are dissimilar in size when compared to the subject. The Board finds the remaining comparables to be most similar to the subject in size, age, construction and most other features. The evidence submitted depicts these most similar properties have improvement assessments ranging from \$52.71 to \$65.22 per square foot of living area and support the subject's improvement assessment of \$59.81 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$59.81 per square foot of living area is within the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented by both parties.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence and a reduction in the subject's assessment is not 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.