

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Andrew Dubin
DOCKET NO.: 05-01307.001-R-1
PARCEL NO.: 16-26-215-004

The parties of record before the Property Tax Appeal Board are Andrew Dubin, the appellant, by attorney Mendy Pozin, in Northbrook, and the Lake County Board of Review.

The subject property consists of a two-story style brick and frame dwelling, built in 1918, that contains 3,454 square feet of living area. Features of the home include central air-conditioning, three fireplaces, a 572 square foot garage and a full unfinished basement.

Through his attorney, the appellant appeared before the Property Tax Appeal Board 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 four comparable properties. The comparables consist of two-story style dwellings of brick, frame, stucco, or brick and stucco exterior construction that were built between 1909 and 1927 and range in size from 3,156 to 6,527 square feet of living area. Features of the comparables include one to three fireplaces, garages that contain from 400 to 780 square feet of building area and full or partial basements, one of which contains 1,168 square feet of finished area. Two comparables have central air-conditioning. These properties were described as being in fair condition and had improvement assessments ranging from \$104,852 to \$238,295 or from \$29.36 to \$36.51 per square foot of living area. The subject was also described as being in fair condition and had an improvement assessment of \$185,578 or \$53.73 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$119,232 or \$34.52 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:	\$	65,844
IMPR.:	\$	185,578
TOTAL:	\$	251,422

Subject only to the State multiplier as applicable.

PTAB/MRT/10/9/07

During the hearing, the appellant testified the board of review's comparables were in average condition, while the comparables he submitted were in fair condition like the subject. The appellant provided no evidence or testimony that the higher improvement assessments of the board of review's comparables failed to account for their superior condition when compared to the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$251,422 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story style dwellings of frame, brick or frame and stucco exterior construction that were built between 1894 and 1930. The comparables range in size from 2,912 to 3,894 square feet of living area and have features that include central air-conditioning, one or two fireplaces, garages that contain from 399 to 909 square feet of building area and full or partial basements, two of which contain finished areas of 799 or 1,044 square feet. These properties have improvement assessments ranging from \$207,853 to \$290,211 or from \$60.72 to \$74.53 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During the hearing, the board of review's representative acknowledged the board's comparables were in average condition and testified their higher improvement assessments reflect their superior condition when compared to the subject. The representative also testified other factors besides condition are considered when selecting comparables to support a property'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 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 ten comparables for its consideration. The Board gave less weight to the appellant's comparable four because it was significantly larger in living area when compared to the subject. The Board finds nine comparables were similar to the subject in size, age and most property characteristics and had a wide range of improvement assessments from \$29.36 to \$74.53 per square foot of living area. The Board finds the appellant's comparables were in fair condition like the subject, while the board of review's comparables were in average condition. The board of review's representative testified the significantly higher improvement assessments of the comparables submitted by the board of review reflect their superior condition when compared to the subject. Indeed, the board of review's comparables had improvement assessments ranging from \$6.99 to \$20.80 per square foot higher than the subject. The Board finds the appellant failed to provide any evidence or testimony that the higher improvement assessments of the board of review's comparables did not adequately compensate for these properties' superior condition when compared to the subject. The Board thus finds the evidence in the record supports the subject's assessment.

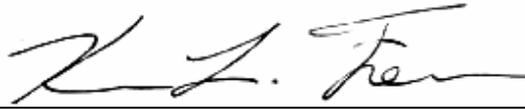
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties 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.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's 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

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: October 26, 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.