

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steven Amiel  
DOCKET NO.: 06-00686.001-R-1  
PARCEL NO.: 16-36-307-006

The parties of record before the Property Tax Appeal Board are Steven Amiel, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., in Chicago, and the Lake County Board of Review.

The subject property consists of a 41 year-old, two-story style frame dwelling that contains 4,387 square feet of living area. Features of the home include central air conditioning, two fireplaces, a partial basement with 951 square feet of finished area and a 768 square foot garage.

Through his attorney, the appellant submitted evidence to 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 three comparable properties located on the subject's street. The appellant indicated the comparables consist of two-story style brick or frame dwellings that range in age from 37 to 41 years and range in size from 4,044 to 4,422 square feet of living area. Features of the comparables include central air conditioning, a fireplace, unfinished basements and garages that contain from 484 to 720 square feet of building area. These properties have improvement assessments ranging from \$200,582 to \$213,765 or from \$47.44 to \$49.60 per square foot 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 property's total assessment of \$301,713 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties, one of which is the same property as the appellant's comparable number three. The comparables consist of two-story style brick or brick and frame dwellings that range in age from 38 to 41 years and range in size from 4,044 to 4,569 square feet of living area. Features of the

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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:	\$	81,068
IMPR.:	\$	220,645
TOTAL:	\$	301,713

Subject only to the State multiplier as applicable.

comparables include central air conditioning, one or two fireplaces, garages that contain from 598 to 780 square feet of building area and full or partial basements, one of which contains 800 square feet of finished area. These properties have improvement assessments ranging from \$200,582 to \$249,376 or from \$49.60 to \$54.58 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued the board of review's comparables feature some amenities not enjoyed by the subject. The appellant also claimed the board of review's comparable two had been remodeled in 2002.

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 a total of five comparables for its consideration, as the appellant's comparable three and the board of review's comparable three are the same property. All five properties were similar to the subject in terms of design, age and size. However, the appellant's comparable three (same property as the board of review's comparable three) and the board of review's comparable one were more similar to the subject in exterior construction and the board of review's comparable one had a finished basement and garage that were similar in size when compared to the subject. These two most representative comparables received the greatest weight in the Board's analysis and had improvement assessments of \$49.60 and \$54.58 per square foot of living area. The subject's improvement assessment of \$50.30 per square foot of living area falls between these comparables. While the board of review's comparable one had brick trim, more bathrooms and a large enclosed porch not enjoyed by the subject, the Board finds this property's significantly higher improvement assessment at \$54.58 per square foot reasonably accounts for these differences. Therefore, the Board 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 has failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as determined 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.



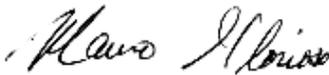
Chairman



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: July 28, 2009



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.