

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Barry Berger
DOCKET NO.: 06-01732.001-R-1
PARCEL NO.: 14-12-101-019

The parties of record before the Property Tax Appeal Board are Barry Berger, the appellant, by attorney Connie Doyle of Richard M. Colombik & Associates, P.C., in Itasca, and the Lake County Board of Review.

The subject property consists of a 19 year-old, two-story style brick and frame dwelling that contains 4,008 square feet of living area. Features of the home include central air conditioning, a fireplace, an 888 square foot garage and a full unfinished basement.

Through an 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 three comparable properties located on the subject's street and block. The comparables consist of two, two-story frame or brick and frame dwellings, and one, tri-level style frame and masonry dwelling. These properties are 19 years old, range in size from 3,524 to 4,974 square feet of living area and have features that include central air conditioning, garages that contain from 720 to 1,412 square feet of building area and full or partial unfinished basements. Two comparables have a fireplace. The comparables have improvement assessments ranging from \$138,991 to \$215,779 or from \$39.44 to \$43.38 per square foot of living area. The subject has an improvement assessment of \$176,340 or \$44.00 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$158,076 or \$39.44 per square foot.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$214,841 was disclosed. In support of the subject's assessment, the board of review submitted photographs, property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. Two

(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:	\$	38,501
IMPR.:	\$	176,340
TOTAL:	\$	214,841

Subject only to the State multiplier as applicable.

comparables are located on the subject's street and block. The comparables consist of two-story style frame or brick and frame dwellings that are 18 or 19 years old. These properties range in size from 3,980 to 4,090 square feet of living area and have features that include central air conditioning, garages that contain from 651 to 906 square feet of building area and full unfinished basements. Two comparables have a fireplace. These properties have improvement assessments ranging from \$183,853 to \$185,741 or from \$45.11 to \$46.67 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 six comparables for its consideration. The Board gave less weight to the appellant's comparable 1 because it differed in design when compared to the subject. The Board also gave less weight to the appellant's comparable 2 because it was approximately 24% larger in size when compared to the subject. The Board finds the appellant's comparable 3 and the board of review's comparables were similar to the subject in design, age, size, features and location and had improvement assessments ranging from \$42.62 to \$46.67 per square foot of living area. The subject's improvement assessment of \$44.00 per square foot of living area falls within this range. 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. 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 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: October 31, 2008



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.