



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Robbie Briggs
DOCKET NO.: 07-01476.001-R-1
PARCEL NO.: 12-30-202-006

The parties of record before the Property Tax Appeal Board are Robbie Briggs, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; and the Lake County Board of Review.

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: \$163,462
IMPR.: \$291,634
TOTAL: \$455,096

Subject only to the State multiplier as applicable.

ANALYSIS

Prior to the hearing appellant's counsel requested the appeal herein be considered based on the written evidence contained in the record. The board of review indicated no objection. Therefore, the Board will base its decision herein on the written evidence contained in the record.

The subject property consists of a two-story style brick and frame dwelling built in 1961 that contains 5,893 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 1,329 square foot garage and a full unfinished basement.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of this argument, the appellant submitted a grid analysis and photographs of three comparable properties located within 0.59 miles of the subject. The comparables

consist of frame dwellings that range in age from 30 to 37 years old and range in size from 4,646 to 5,774 square feet of living area. The comparables have features that include at least two fireplaces, central air-conditioning, garages that contain from 460 to 740 square feet of building area and partial or full basements. Two of the comparables have some finished basement area. The comparables have improvement assessments ranging from \$209,106 to \$251,772 or from \$41.49 to \$45.01 per square foot of living area. The subject has an improvement assessment of \$291,634 or \$49.49 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 \$455,096 was disclosed. In support of the subject's improvement assessment, the board of review submitted a summary argument, property record cards, a map and a grid analysis of six comparable properties located in the subject's neighborhood. The comparables consist of two-story style frame, brick and frame or stone and frame dwellings built from 1960 to 1977. The comparables range in size from 4,370 to 6,305 square feet of living area. Five of the comparables have central air-conditioning, each has at least two fireplaces and each has a garage ranging from 529 to 1,138 square feet of building area. The comparables have partial basements with two comparables having some finished basement area. The comparables have improvement assessments ranging from \$227,719 to \$354,412 or from \$52.11 to \$58.32 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 met this burden.

The Board finds the parties submitted nine comparables for its consideration. The Board finds the appellant's comparable #3 was dissimilar to the subject in size and the board of review's comparables #1, #2, #4 and #6 were dissimilar to the subject in age and/or size when compared to the subject. Therefore, these dissimilar properties were given reduced weight in the Board's analysis. The remaining comparables were generally similar to the subject in size, age, location and most features. These most

representative comparables had improvement assessments ranging from \$41.49 to \$58.32 per square foot of living area, which support the subject's improvement assessment of \$49.49 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's 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 23, 2010

Allen Castrovillari

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.