



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

APPELLANT: Allan N. Jones
DOCKET NO.: 07-01481.001-R-1
PARCEL NO.: 12-33-407-041

The parties of record before the Property Tax Appeal Board are Allan N. Jones, 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: \$133,183
IMPR.: \$167,619
TOTAL: \$300,802

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 85 year-old, two-story style frame dwelling that contains 2,494 square feet of living area. Features of the home include central air conditioning, a 414 square foot garage and a partial unfinished basement. The subject is located in Lake Forest, Shields Township, Lake County.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements as the basis of the appeal. The subject's land assessment was not contested. In support of the improvement inequity argument, the appellant submitted a grid analysis of three comparable properties located in the same neighborhood code as the subject. The comparables consist of two-story frame dwellings that were built between 1920 and 1930 and range in size from 2,477 to 2,741 square feet of living area. The comparables have features that include full or partial unfinished basements, one fireplace and garages that contain from 594 to 624 square feet of building area. These properties have improvement assessments ranging from

\$138,568 to \$156,264 or from \$55.94 to \$57.73 per square foot of living area. The subject has an improvement assessment of \$167,619 or \$67.21 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$141,883 or \$56.89 per square foot of living area.

The board of review submitted its Board of Review Notes on Appeal, wherein the subject's assessment of \$300,802 was disclosed. In support of the subject's assessment, the board of review submitted a letter, property record cards and a grid analysis of three comparable properties located in the same neighborhood code as the subject, as designated by the township assessor. The comparables consist of two-story or two and one-half-story style frame or stucco dwellings, built between 1900 and 1928, that range in size from 2,268 to 2,547 square feet of living area. Two comparables have central air conditioning and two have a fireplace. All the comparables have full or partial basements, one of which has 400 square feet of finished area and all have garages that contain from 288 to 528 square feet of building area. These properties have improvement assessments ranging from \$150,477 to \$183,891 or from \$66.35 to \$72.20 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 met this burden.

The Board finds the parties submitted six comparables in support of their respective arguments. The Board gave less weight to the board of review's comparable #2 because its two and one-half-story design, smaller garage and partial finished basement differed from the subject. The Board finds the remaining comparables were similar to the subject in design, foundation, age, size and most features and had improvement assessments ranging from \$55.94 to \$72.20 per square foot of living area. The subject's improvement assessment of \$67.21 falls within this range. Therefore, the Board finds the evidence in the record supports the subject's improvement.

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 Property Tax Appeal Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct. Thus, no reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank J. 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: April 22, 2011

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.