



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

APPELLANT: Harley Rubens
DOCKET NO.: 07-01789.001-R-1
PARCEL NO.: 16-14-305-011

The parties of record before the Property Tax Appeal Board are Harley Rubens, 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: \$71,334
IMPR.: \$114,525
TOTAL: \$185,859

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a split-level brick and frame dwelling containing 2,242 square feet of above grade living area that was built in 1955. The dwelling features a finished lower level, central air conditioning and a fireplace.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property is inequitably assessed. The subject's land assessment was not contested. In support of this claim, the appellant submitted an assessment analysis of three suggested comparables located from .04 to .22 of a mile from the subject. The comparables design and story height was not disclosed. The dwellings are 39 or 53 years old. Features include one fireplace and garages that contain 441 or 484 square feet. Two comparables have unfinished basements and one comparable has a partial finished basement. The dwellings range in size from 2,029 to 2,526 square feet of living area and have improvement assessments ranging from \$97,346 to \$119,761 or from \$47.41 to \$48.14 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 final assessment of \$185,859 was disclosed. The subject property has an improvement assessment of \$114,525 or \$51.08 per square foot of living area. In response to the appeal, the board of review argued the comparables submitted by the appellant are dissimilar two-story style dwellings as compared to the subject's split-level design. Property record cards were submitted to support this claim.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis detailing three suggested comparables located within the subject's assessment neighborhood as defined by the local assessor. They consist of split-level or tri-level brick or brick and frame dwellings that were built from 1955 to 1967. One comparable has a partial unfinished basement. Comparables 1 and 2 have central air conditioning and one or two fireplaces. The comparables have garages that contain 420 or 460 square feet. The dwellings range in size from 1,634 to 2,957 square feet of living area and have improvement assessments ranging from \$94,045 to \$160,738 or from \$54.36 to \$57.56 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject'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 no reduction in the subject property's assessment is warranted.

The appellant argued 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. The Board finds the appellant failed to overcome this burden of proof.

The Board finds the parties submitted six suggested assessment comparables for the Board's consideration. The Board gave less weight to appellant's comparables due to their dissimilar design when compared to the subject. The Board finds the comparables submitted by the board of review are split-level or tri-level design dwellings, which are more similar when compared to the subject. Two comparables are smaller than the subject and one comparable is larger than the subject. Other features have varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$94,045 to \$160,738 or from \$54.36 to \$57.56 per square foot of living area. The subject property has an improvement assessment of \$114,525 or

\$51.08 per square foot of living area, which falls below the range established by the most similar comparables contained in this record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

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 appellant 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.

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: July 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.