



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

APPELLANT: Steven Nasatir  
DOCKET NO.: 07-01803.001-R-1  
PARCEL NO.: 17-31-302-071

The parties of record before the Property Tax Appeal Board are Steven Nasatir, 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:** \$121,645  
**IMPR:** \$210,083  
**TOTAL:** \$331,728

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of brick and frame construction containing 3,594 square feet of living area. The dwelling was built in 1934 and is said to have an effective age of 59 years. Features of the home include a partial basement, central air conditioning, two fireplaces, and an attached one-car garage of 437 square feet of building area. The property is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the improvement assessment; no dispute was raised concerning the land assessment. The appellant submitted information in a grid analysis on three comparable properties along with color photographs of the subject and comparable dwellings. The comparables were described as located from .07 to .32-miles from the subject and which were two-story brick dwellings that were built between 1923 and 1928 and have effective ages ranging from 70 to 84 years old. The comparable dwellings range in size from 3,214 to 3,526 square feet of living area. Features include basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 418 to 462 square feet of building area. The comparables have improvement

assessments ranging from \$159,103 to \$169,065 or from \$46.44 to \$49.50 per square foot of living area. The subject's improvement assessment is \$210,083 or \$58.45 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$173,230 or \$48.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$331,728 was disclosed. In support of the uniformity of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties said to be located "within a few blocks" of the subject. The comparables consist of two-story frame, masonry, or frame and masonry dwellings that were built between 1937 and 1942 with effective ages ranging from 50 to 66 years old. The dwellings range in size from 3,268 to 3,955 square feet of living area. Features include unfinished basements, one or two fireplaces and a garage ranging in size from 352 to 528 square feet of building area. Five of the comparables have central air conditioning. These properties have improvement assessments ranging from \$192,678 to \$252,368 or from \$56.84 to \$63.81 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #3 due to its smaller size. The Board has also given less weight to board of review comparables #1, #3 and #4 due to differences in exterior construction, size, features and/or age as compared to the subject dwelling. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$46.44 to \$59.26 per square foot of living area. The subject's improvement assessment of \$58.45 per square foot of living area

is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 taxation 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.

*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: March 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.