



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

APPELLANT: Louis Groebner
DOCKET NO.: 07-01830.001-R-1
PARCEL NO.: 15-25-400-001

The parties of record before the Property Tax Appeal Board are Louis Groebner, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, 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: \$ 90,675
IMPR.: \$ 128,828
TOTAL: \$ 219,503**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story brick and frame dwelling containing 2,913 square feet of living area that was built in 1972. Amenities include a partial unfinished basement, central air conditioning, a fireplace, and a 2,650 square foot attached brick garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. The appellant's analysis also indicates the subject dwelling contains 2,895 square feet of living area and the garage has 1,858 square feet ; however, the appellant submitted no evidence to support this claim.

In support of the inequity claim, the appellant submitted a brief addressing the appeal, an equity analysis of three suggested comparables and a photograph of the subject and one comparable. The comparables are located from .14 to .57 of a mile from the

subject. The comparables consist of two-story brick dwellings that were built from 1962 to 1973. Comparable 1 has a concrete slab foundation; comparable 2 has a crawl space foundation; and comparable 3 has a partial basement with 792 square feet of finished area. Other features include one or two fireplaces and central air conditioning. Comparables 2 and 3 have garages that contain 638 to 1,012 square feet. The dwellings are reported to range in size from 2,926 to 3,353 square feet of living area¹ and have improvement assessments ranging from \$104,886 to \$127,227 or from \$31.28 to \$43.48 per square foot of living area. The appellant indicated the subject property has an improvement assessment of \$128,828 or \$44.50 per square foot of living area based upon the subject dwelling containing 2,895 square feet 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 \$219,503 was disclosed. In support of the subject's assessment, the board of review submitted a letter in response to the appeal, property record cards and a grid analysis of three suggested comparables located in the subject's assessment neighborhood as defined by the local assessor. Comparable 2 submitted by the board of review is a common property as appellant's comparable 3. The subject's property record card has a diagram indicating the subject dwelling contains 2,913 square feet of living area and the attached garage has 2,650 square feet.

The comparables submitted by the board of review consist of two-story brick or brick and frame dwellings that were built from 1963 to 1968, with comparable 3 having an effective age of 1986. Comparable 1 has a partial unfinished basement; comparable 2 has a partial basement with 792 square feet of finished area; and comparable 3 has a crawl space foundation. All the comparables have central air conditioning, two fireplaces and garages that range in size from 450 to 1,012 square feet. The dwellings range in size from 2,489 to 4,045 square feet of living area and have improvement assessments ranging from \$111,545 to \$176,102 or from \$43.48 to \$44.82 per square foot of living area. The subject property has an improvement assessment of \$128,828 or \$44.23 per square foot of living area based upon the subject dwelling containing 2,913 square feet of living area. Based on the evidence submitted, the board of review requested confirmation of the subject's improvement 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

¹ The property record card submitted by the board of review indicate comparable 2 submitted by the appellant has 3,193 square feet of living area rather than 3,173 square feet as reported in the grid analysis.

finds no reduction in the subject's improvement assessment is warranted.

First, the Board finds the board of review submitted the best evidence regarding the subject's dwelling size. The Board finds the subject's property record card has a schematic diagram of the subject dwelling showing 2,913 square feet of living area. The appellant submitted no evidence to support a dwelling size of 2,895 square feet of living area.

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. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The parties submitted a total of five suggested assessment comparables for the Property Tax Appeal Board's consideration. The Board gave less weight to comparables 1 and 2 submitted by the appellant and comparable 3 submitted by the board of review due to their concrete slab or crawl space foundations, dissimilar to the subject's partial unfinished basement. Furthermore, comparable 1 submitted by the appellant is older in age and comparable 3 submitted by the board of review is larger in size when compared to the subject. The Board finds the two remaining comparables, one which is common to both parties, are most similar to the subject in age, size, style and amenities. They have improvement assessments of \$111,545 and \$127,227 or \$43.48 and \$44.82 per square foot of living area. The subject property has an improvement assessment of \$128,828 or \$44.23 per square foot of living area. After considering adjustments to the most similar comparables for differences when compared to the subject, such as their slightly older age and considerably smaller garages, the Property Tax Appeal 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 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. 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.