



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

APPELLANT: Jeffrey Silverman
DOCKET NO.: 07-02208.001-R-1
PARCEL NO.: 16-21-402-043

The parties of record before the Property Tax Appeal Board are Jeffrey Silverman, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody, Chicago, Illinois; 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: \$ 99,711
IMPR.: \$ 715,923
TOTAL: \$ 815,634

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling with 7,088 square feet of living area. The dwelling has a wood siding exterior and was built in 1996. Features of the home include a 3,285 square foot basement, central air conditioning, three fireplaces and a two attached garages with a combined area of 1,333 square feet. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables. The comparables are improved with two-story dwellings that range in size from 4,014 to 8,527 square feet of living area. The dwellings have wood siding or brick exteriors and were built from 1990 to 1995. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 864 square feet of building area. Their improvement assessments range from

\$394,022 to \$794,778 or from \$88.86 to \$93.21 per square foot of living area. The appellant's attorney argued the average improvement assessment for the comparables was \$90.63 per square foot of living area while the subject's improvement assessment is \$101.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$90.63 per square foot of living area resulting in a revised improvement assessment of \$642,385.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$815,634 was disclosed. The subject has an improvement assessment of \$715,923 or \$101.00 per square foot of living area. In support of the assessment the board of review submitted descriptions and assessment information on five comparables. The comparables are improved with two-story dwellings that range in size from 5,379 to 6,558 square feet of living area. The dwellings have wood siding or a combination of wood siding and brick exteriors and were built from 1991 to 2004. Each comparable has a basement with two being partially finished. Each of the comparables also have central air conditioning, two fireplaces and a garage ranging in size from 943 to 1,268 square feet of building area. Their improvement assessments range from \$618,933 to \$712,823 or from \$100.17 to \$117.19 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the subject improvements. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

The record contains eight comparables submitted by the parties to support their respective arguments. The Board finds appellant's comparable #1 and the board of review comparables #1 through #4 are most similar to the subject in size. These two story dwellings range in size from 6,083 to 8,527 square feet of living area. These homes have wood siding, brick or a combination of wood siding and brick exteriors. The dwellings were built from 1991 to 2004. These properties have similar features as the subject property. Their improvement assessments range from \$618,933 to \$794,778 or from \$93.21 to \$117.18 per square foot of living area. The subject has an improvement assessment of

\$715,923 or \$101.00 per square foot of living area, which is well within the range established by the best comparables in the record. Based on this evidence the Property Tax Appeal Board finds the subject dwelling is equitably assessed and a reduction is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 similar 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: 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.