



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

APPELLANT: Andrew Bleiman
DOCKET NO.: 07-02209.001-R-1
PARCEL NO.: 16-30-408-021

The parties of record before the Property Tax Appeal Board are Andrew Bleiman, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody 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: \$ 94,057
IMPR.: \$ 335,811
TOTAL: \$ 429,868

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling containing 5,000 square feet of living area that was built in 2004. Amenities include a full basement with 1,500 square feet of finished area, central air conditioning and a 746 square foot 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 subject's land assessment was not contested. In support of this claim, the appellant submitted an assessment analysis of three suggested comparables. The comparables consist of two-story brick dwellings that were built from 1989 to 2003. The comparables have unfinished basements, one fireplace, central air conditioning and garages that range in size from 506 to 748 square feet. The dwellings contain from 3,400 to 4,354 square feet of living area and have improvement assessments ranging from \$220,320 to \$285,595 or from \$63.84 to \$65.59 per square foot of

living area. The appellant calculated that the comparables have an average improvement assessment of \$64.74 per square foot of living area. Therefore, the appellant requested a reduction in the subject's improvement assessment to \$323,700 or \$64.74 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 \$429,686 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and two grid analyses detailing six suggested comparables. The comparables consist of two-story brick, frame or brick and frame dwellings that were built from 2001 to 2004. Four comparables have unfinished basements and two comparables have partial finished basements. All the comparables have central air conditioning, one or two fireplaces and garages that contain from 682 to 925 square feet. The dwellings range in size from 4,354 to 5,072 square feet of living area and have improvement assessments ranging from \$285,595 to \$365,062 or from \$65.59 to \$73.94 per square foot of living area. The subject property has an improvement assessment of \$335,811 or \$67.16 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 no reduction in the subject's improvement assessments 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. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The parties submitted nine suggested assessment comparables for the Board's consideration. The Board placed diminished weight on comparable 3 submitted by the appellant due to its smaller size and older age when compared to the subject. The Property Tax Appeal Board finds the eight remaining comparables are more similar to the subject in design, size, age and most amenities. They have improvement assessments ranging from \$275,030 to \$365,062 or from \$63.84 to \$73.94 per square foot of living. Two of these comparables have partial finished basements like the subject. They have improvement assessments of \$341,948 and \$346,564 or \$72.13 and \$73.94 per square foot of living area, respectively. The subject property has an improvement assessment of \$335,811 or \$67.16 per square foot of living area. The Board finds the subject's improvement assessment is well supported by the most similar assessment comparables contained in this record.

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 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. As a result, 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 M. Louie

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 18, 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.