



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

APPELLANT: Jay Weis
DOCKET NO.: 07-02210.001-R-1
PARCEL NO.: 16-31-206-014

The parties of record before the Property Tax Appeal Board are Jay Weis, 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: \$ 77,763
IMPR.: \$ 133,839
TOTAL: \$ 211,602

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and brick dwelling containing 2,249 square feet of living area that was built in 1966. Amenities include a full basement with 295 square feet of finished area, central air conditioning, a fireplace and a 437 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 four suggested comparables. The comparables consist of two-story frame dwellings that were built in 1965 or 1966. The comparables have unfinished basements, one fireplace and garages that range in size from 440 to 506 square feet. Three comparables have a fireplace. The dwellings contain from 2,143 to 2,662 square feet of living area and have improvement assessments ranging from \$118,653 to \$144,336 or from \$54.03 to \$55.37 per square foot of living area. The appellant calculated that the comparables have an average improvement assessment of \$54.45 per square foot of

living area. Therefore, the appellant requested a reduction in the subject's improvement assessment to \$122,458 or \$54.45 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 \$211,602 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and several grid analyses detailing eight suggested comparables. The comparables consist of two-story frame or brick and frame dwellings that were built from 1964 to 1969. Five comparables have unfinished basements and three comparables have partial finished basements. All the comparables have central air conditioning, one fireplace and garages that contain from 420 to 506 square feet. The dwellings range in size from 2,089 to 2,219 square feet of living area and have improvement assessments ranging from \$124,342 to \$141,928 or from \$59.10 to \$66.23 per square foot of living area. The subject property has an improvement assessment of \$133,839 or \$59.51 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 12 suggested assessment comparables for the Board's consideration. Both parties' comparables were generally similar to the subject in design, age size and most features. The Board finds the main difference in both parties comparables was finished basement area or lack thereof. Therefore, the Board placed diminished weight on the comparables submitted by the appellant and comparables 2 through 6 submitted by the board of review due to their unfinished basements when compared to the subject's partial finished basement. The Property Tax Appeal Board finds the three remaining comparables are more similar to the subject in design, size, age and amenities. These comparables have partial finished basement areas that range in size from 438 to 576 square feet. The subject has 295 square feet of finished basement area. These comparables have improvement assessments ranging from \$133,113 to \$137,032 or from \$60.81 to \$61.77 per square foot of living area. The subject property has an improvement assessment of \$133,839 or \$59.51 per

square foot of living area. The subject's improvement assessment falls below the range established by the most similar comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, 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. 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 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 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.