



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

APPELLANT: Adam J. Glazer  
DOCKET NO.: 07-02437.001-R-1  
PARCEL NO.: 16-15-104-046

The parties of record before the Property Tax Appeal Board are Adam J. Glazer, the appellant, by attorney G. Terence Nader of Schoenberg Finkel Newman & Rosenberg, LLC, 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: \$52,728**  
**IMPR.: \$138,071**  
**TOTAL: \$190,799**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling containing 2,668 square feet of living area that was built in 1987. Features include an unfinished basement, central air conditioning, two fireplaces and a 484 square foot attached 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. In support of this claim, the appellant submitted property record cards and an equity analysis detailing five suggested comparables. The appellant did not disclose the proximate location of the comparables in relation to the subject. However, one comparable is located along the subject's street; two comparables are located in the subject's assessment neighborhood as defined by the local assessor; and three comparables are located in a

different assessment neighborhood as defined by the local assessor.

The comparables consist of two-story frame or brick dwellings that were built from 1976 to 1986. Features include unfinished basements, central air conditioning, and garages that contain from 432 to 550 square feet. Four comparables have a fireplace. The dwellings range in size from 2,798 to 3,627 square feet of living area and have improvement assessments ranging from \$129,886 to \$170,535 or from \$42.36 to \$47.02 per square foot of living area. The subject property has an improvement assessment of \$138,071 or \$51.75 per square foot 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 \$190,799 was disclosed. In support of the subject's assessment, the board of review submitted a response letter addressing the appeal, property record cards and an assessment analysis of three suggested comparables. One comparable was also used by the appellant. The board of review did not disclose the proximate location of the comparables in relation to the subject. However, one comparable is located along the subject's street; two comparables are located in the subject's assessment neighborhood as defined by the local assessor; and one comparable is located in a different assessment neighborhood as defined by the local assessor.

The comparables consist of two-story frame or brick and frame dwellings that were built from 1979 to 1986. Two comparables have unfinished basements and one comparable has a partial finished basement. The comparables have central air conditioning, one fireplace and garages that range in size from 462 to 600 square feet. The dwellings range in size from 2,548 to 3,627 square feet of living area and have improvement assessments ranging from \$150,269 to \$170,535 or from \$47.02 to \$59.45 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted the common comparable submitted by the parties is larger and has one more bathroom than the subject. The appellant argued the subject's assessment of \$138,071 or \$51.75 per square foot of living area should not be assessed at a greater value than the common superior property, which has a higher improvement assessment of \$170,535, but lower per square foot improvement assessment of \$47.02. The appellant argued the other comparables offered by the board of review are dissimilar to the subject. The appellant argued board of review

comparable 3 is of superior masonry construction<sup>1</sup> and has a partial finished basement. The appellant argued many board of review comparables are not located within the same neighborhood code as the subject.<sup>2</sup> Although not raised in the initial appeal petition, the appellant alleged the location of the comparables are especially important in this appeal because the subject property is located near the border with the City of Highwood, which erected a water tower adjoining the subject's neighborhood. The appellant contends the placement of the water tower diminished the value of the subject property, especially when compared to other properties at a greater distance from the water tower. Notwithstanding this new market value issue, no evidence to support this claim was submitted.

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 assessment 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 of proof.

The parties submitted descriptions and assessment information for seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables 1 through 4 submitted by the appellant due to their older age and/or larger size when compared to the subject. The Board also gave less weight to comparable 2 submitted by the board of review due to its larger size and older age when compared to the subject. The Property Tax Appeal Board finds the remaining three comparables are more representative of the subject in age, size, style and amenities. They have improvement assessments ranging from \$131,378 to \$151,466 or from \$46.95 to \$59.45 per square foot of living area. The subject property has an improvement assessment of \$138,071 or \$51.75 per square foot of living area, which falls at the lower end of the range established by the most similar comparables contained in this record.

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<sup>1</sup> Appellant comparables 2, 3 and 5 are of brick construction.

<sup>2</sup> Appellant comparables 1, 2 and 5 are not located in the subject's assessment neighborhood code established by the assessor.

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 geographic 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 failed to prove 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. Guit*

Chairman

*K. L. Fern*

Member

*Frank A. Grief*

Member

*Mario Morris*

Member

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: February 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.