



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

APPELLANT: Jack Gore  
DOCKET NO.: 07-02496.001-R-1  
PARCEL NO.: 16-10-408-048

The parties of record before the Property Tax Appeal Board are Jack Gore, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC, 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: \$ 11,991  
IMPR.: \$ 104,920  
TOTAL: \$ 116,911**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of one-story condominium/townhouse of brick construction that contains 1,767 square feet of living area. The subject has central air conditioning. The dwelling was originally constructed in 1885 and was remodeled in 2000. The property is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one-story dwellings that range in size from 2,194 to 2,314 square feet of living area. Each of the comparables was constructed in 1885 and the appellant indicated each had an effective age of 1995. Each of the comparables has central air conditioning. The comparables have improvement assessments ranging from \$111,663 to \$129,609 or from \$50.89 to \$57.68 per square foot of living area. The appellant further indicated these comparables sold from June 2004 to March 2005 for prices ranging from \$419,000 to \$550,000. The subject's improvement assessment is \$104,920 or \$59.38 per square foot of

living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$93,916 or \$53.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of one-story condominiums/townhouses that range in size from 1,691 to 1,767 square feet of living area. The dwellings were constructed in 1885 and each had an effective year condition of 1995 as reflected on their property record cards. The subject dwelling was also constructed in 1885 and had an effective year condition of 1995 as reflected on its property record card. Each of the comparables has central air conditioning. These properties have improvement assessments ranging from \$100,407 to \$104,920 or \$59.38 per square foot of living area. The board of review also indicated the subject sold in December 2007 for a price of \$460,000. 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 a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the board of review were most similar to the subject in size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. Each of these comparables had an improvement assessment \$59.38 per square foot of living area. The subject's improvement assessment of \$59.38 per square foot of living area is equivalent to that established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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*

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Chairman

*K. L. Fern*

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Member

*Frank A. Huff*

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Member

*Mario Morris*

\_\_\_\_\_  
Member

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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*

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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.