



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

APPELLANT: Jack Gore
DOCKET NO.: 07-02503.001-R-1
PARCEL NO.: 15-35-202-003

The parties of record before the Property Tax Appeal Board are Jack Gore, the appellant, by attorney Lisa A. Marino of Marino & Assoc., P.C., 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: \$111,922
IMPR.: \$264,180
TOTAL: \$376,102

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 160,065 square foot parcel improved with a two-story single family dwelling of brick construction with 5,807 square feet of living area. The dwelling was constructed in 1977. Features of the home include a 1,213 square foot basement, central air conditioning, two fireplaces and two attached garages each containing 1,568 square feet for a total garage area of 3,136 square feet. The property is located in Riverwoods, Vernon 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, assessment information and copies of photographs on three comparable properties. The comparables were described as being improved with two-story dwellings ranging in size from 5,233 to 6,627 square feet of living area. Each comparable has a wood siding exterior and the dwellings were built in either 1974 or 1979. None of the comparables is described as having a basement. Each

comparable has central air conditioning, the comparables have from 1 to 3 fireplaces and each has a garage ranging in size from 768 to 1,023 square feet of building area. These properties have improvement assessments ranging from \$129,084 to \$169,747 or from \$32.24 to \$44.96 per square foot of living area. In her brief, appellant's counsel stated the average improvement assessment for the comparable improvements was \$35.53 per square foot of living area. She requested the subject's improvement assessment be reduced to \$35.53 per square foot of living area or \$206,323.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$376,102 was disclosed. The subject has an improvement assessment of \$264,180 or \$45.49 per square foot of living area. To demonstrate the subject was equitably assessed the board of review provided descriptions and assessment information on three comparables that were identified by the township assessor. The comparables were improved with two-story dwellings of brick and wood siding, stone or brick exterior construction that were built from 1999 to 2004. The dwellings ranged in size from 4,934 to 6,922 square feet of living area. Two of the comparables had basements of 1,417 and 2,640 square feet. Each comparable had central air conditioning, each comparable had 1, 2 or 3 fireplaces and each comparable had a garage ranging in size from 812 to 1,032 square feet. These properties had improvement assessments ranging from \$284,725 to \$359,489 or from \$51.93 to \$57.71 per square foot of living area.

The township assessor, in his written statement, stated the subject is superior to the comparables in garage area, basement, brick construction and quality of construction. 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 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 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 appellant submitted three assessment comparables to demonstrate assessment inequity. The Board finds these comparables were inferior to the subject in that none had a basement, each had wood siding exteriors, and the comparables had

garage areas that were approximately 24.5% to 32.6% the size of the subject's garage area. These properties had improvement assessments ranging from \$29.38 to \$44.96 per square foot of living area compared to the subject's improvement assessment of \$45.59 per square foot of living area. The Board finds the subject's higher improvement assessment per square foot is justified based on its superior features as juxtaposed to the comparable properties provided by the appellant.

The board of review provided assessment information on three comparables that were newer than the subject, being constructed from 1999 to 2004. The subject dwelling was constructed in 1977. These properties had improvement assessments ranging from \$51.93 to \$57.71 per square foot of living area compared to the subject's improvement assessment of \$45.59 per square foot of living area. The Board finds the subject's lower improvement assessment per square foot is justified based on its inferior age in contrast with the comparable properties provided by the board of review.

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

Chairman

K. L. Fern

Member

Frank A. Huff

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.