



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

APPELLANT: Jack Gore
DOCKET NO.: 07-02509.001-R-1
PARCEL NO.: 15-35-202-002

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: \$ 126,032
IMPR.: \$ 68,448
TOTAL: \$ 194,480

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 122,735 square foot parcel improved with a one-story single family dwelling with wood siding construction that contains 2,976 square feet of living area. The dwelling was constructed in 1955. Features of the home include a slab foundation, central air conditioning, a fireplace and a 1,200 square foot attached garage. 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 and assessment information on three comparables. The comparables were improved with a 1-story single family dwelling, a 1.5-story single family dwelling and a 2-story single family that range in size from 1,645 to 4,070 square feet of living area. The appellant indicated the comparables were constructed from 1952 to 1978 and had effective dates of construction from 1958 to 1983. The subject is reported to have an effective date of construction of 1963. None of the comparables was reported to have a basement,

two of the comparables had central air conditioning, two comparables had fireplaces, two comparables had attached garages of 576 and 1,887 square feet and each comparable had a detached garage ranging in size from 575 to 720 square feet. These properties had improvement assessments ranging from \$34,572 to \$73,754 or from \$17.79 to \$21.02 per square foot of living area. In her brief, appellant's counsel stated the average improvement assessment per square foot for the comparables was \$19.62 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$58,379 or \$19.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$194,480 was disclosed. The subject has an improvement assessment of \$68,448 or \$23.00 per square foot of living area.

To demonstrate the subject was equitably assessed, the board of review submitted descriptions and assessment information on three comparables selected by the Vernon Township Assessor. The comparables were improved with one-story dwellings with wood siding, wood siding and brick or brick exterior construction that range in size from 2,373 to 3,308 square feet of living area. The assessor indicated the comparables were built from 1952 to 1962 with effective dates of construction also from 1952 to 1962. The assessor further indicated the subject was built in 1955 but had an effective construction date of 1963. None of the comparables have basements, each comparable has central air conditioning, each comparable has a fireplace and each comparable has either an attached or detached garage that range in size from 576 to 800 square feet. These properties have improvement assessments ranging from \$70,100 to \$93,495 or from \$28.26 to \$30.37 per square foot of living area. In a written statement the assessor indicated the subject's assessment fell within the range of all the comparables and further stated that two of the appellant's comparables are of a different style home than the subject. 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 record contains descriptions and assessment information on six comparables submitted by the parties to support their respective positions. The Board gave little weight to appellant's comparables #2 and #3 because they differed in style from the subject. The four remaining comparables were more similar to the subject in style and similar to the subject in effective year of construction. The dwellings ranged in size 1,645 to 3,308 square feet of living area. Nevertheless, the Board finds the appellant's most similar comparable was inferior to the subject in features in that it did not have central air conditioning and had no fireplace as the subject has. The board of review comparables had similar features as the subject dwelling. These four properties had improvement assessments ranging from \$21.02 to \$30.37 per square foot of living area. The subject's improvement assessment of \$23.00 per square foot of living area is within the range established by these properties. In conclusion, after considering adjustments and the differences in both parties' most similar 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.