



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

APPELLANT: Lynn Rubolino
DOCKET NO.: 07-02514.001-R-1
PARCEL NO.: 07-08-312-001

The parties of record before the Property Tax Appeal Board are Lynn Rubolino, 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: \$ 15,923
IMPR.: \$ 86,951
TOTAL: \$ 102,874

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling with wood siding exterior construction that contains 2,346 square feet of living area.¹ Features of the home include a 1,142 square foot basement, central air conditioning, a fireplace and a 420 square foot attached garage. The dwelling was constructed in 1992 and is approximately 15 years old. The subject has an 11,566 square foot lot and the property is located in Gurnee, Warren 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

¹ The appellant's counsel described the subject as a one-story home, however, a copy of the subject's property record card submitted by the board of review described the subject as a two-story dwelling. Both the appellant and board of review state the home has 2,346 square feet of living area.

with two-story single family dwellings that range in size from 2,289 to 2,346 square feet of living area. The appellant indicated the comparables were 15 years old and had wood siding construction. Each of the comparables has a basement ranging in size from 380 to 762 square feet, each of the comparables has central air conditioning, two comparables have one fireplace and each comparable has an attached garage with 420 square feet. These properties had improvement assessments ranging from \$81,847 to \$82,920 or from \$35.14 to \$35.76 per square foot of living area. In her brief, appellant's counsel stated the average improvement assessment per square foot for the comparables was \$35.42 per square foot of living area. Based on this she requested the subject's improvement assessment be reduced to \$83,095 or \$35.42 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 \$102,874 was disclosed. The subject has an improvement assessment of \$86,951 or \$37.06 per square foot of living area.

To demonstrate the subject was equitably assessed, the board of review submitted descriptions and assessment information on six comparables. The comparables were improved with two-story dwellings with wood siding construction each containing 2,346 square feet of living area. The dwellings were constructed in 1991 and 1992. Each comparable has a 1,142 square foot basement, each comparable has central air conditioning, each comparable has one or two fireplaces and each comparable has a 420 square foot attached garage. These properties have improvement assessments ranging from \$87,038 to \$89,313 or from \$37.10 to \$38.07 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 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 nine comparables submitted by the parties to support their respective positions. The Board finds those comparables most similar to the subject were the board of review comparables #1, #2, #4, #5 and #6. These five comparables were similar to the

subject in age and practically identical to the subject in features with each containing a 1,142 square foot basement, central air conditioning, one fireplace and a 420 square foot attached garage. These properties had improvement assessments ranging from \$37.10 to \$38.07 per square foot of living area. The subject has an improvement assessment of \$37.06 per square foot of living area, which is below the range established by the best comparables in the record. Less weight was given the remaining comparables submitted by the parties in that they differed slightly from the subject in features. In conclusion, 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.