



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

APPELLANT: Lawrence Greenfield
DOCKET NO.: 08-00367.001-R-1
PARCEL NO.: 10-21-201-005

The parties of record before the Property Tax Appeal Board are Lawrence Greenfield, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$40,328
IMPR: \$156,202
TOTAL: \$196,530

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12 year-old, two-story style frame dwelling that contains 3,018 square feet of living area. Features of the home include central air conditioning, a fireplace, an 863 square foot garage and a full unfinished basement. The subject is located in Mundelein, Fremont Township, Lake County.

Through his attorney, the appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties, two of which are located on the subject's street. The comparables consist of two-story style homes of brick or frame exterior construction that were built between 1996 and 1999 and range in size from 3,237 to 3,400 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 580 to 806 square feet of building area and full basements, one of which has 1,021 square feet of

finished area. These properties have improvement assessments ranging from \$158,212 to \$165,345 or from \$47.97 to \$48.88 per square foot of living area. The subject has an improvement assessment of \$156,202 or \$51.76 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$140,000 or \$46.39 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$196,530 was disclosed. In support of the subject's assessment, the board of review submitted property record cards for the subject and three comparable properties, as well as a grid analysis of the comparables, which are located in the same neighborhood code as the subject as determined by the township assessor. The comparables consist of two-story style frame or brick and frame dwellings that were built in 1996 or 1999 and range in size from 3,050 to 3,406 square feet of living area. Features of the comparables include central air conditioning, one to three fireplaces, garages that contain from 664 to 850 square feet of building area and full basements, two of which have finished areas of 898 and 1,302 square feet, respectively. These properties have improvement assessments ranging from \$166,899 to \$179,534 or from \$51.04 to \$55.19 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After hearing the testimony 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was 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 met this burden.

The Board finds the parties submitted six comparables in support of their respective arguments. The Board finds all the comparables were similar to the subject in terms of design, age, living area and most features and had improvement assessments ranging from \$158,212 to \$179,534 or from \$47.97 to \$55.19 per square foot of living area. The subject's improvement assessment of \$156,202 or \$51.76 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J.R.

Acting 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: December 23, 2011

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.