



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

APPELLANT: P Langhof
DOCKET NO.: 08-00374.001-R-1
PARCEL NO.: 03-05-300-005

The parties of record before the Property Tax Appeal Board are P Langhof, 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: \$29,095
IMPR: \$77,102
TOTAL: \$106,197

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 35 year-old, one-story style brick dwelling that contains 1,905 square feet of living area. Features of the home include central air conditioning, two fireplaces, a 672 square foot garage, a full unfinished basement and a pole building constructed in 1975. The subject is located in Park Ridge, Newport Township, Lake County.

Through an attorney, the appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located on the subject's street. The comparables consist of one-story style frame or brick dwellings that were built between 1961 and 1973 and range in size from 1,766 to 3,482 square feet of living area. Features of the comparables include one or two fireplaces and garages that contain 375 to 480 square feet of building area. Two comparables have central air conditioning, and full or partial unfinished basements, while one comparable has no basement or central air conditioning. These properties have improvement assessments

ranging from \$50,653 to \$114,733 or from \$26.66 to \$37.54 per square foot of living area. The subject has an improvement assessment of \$77,102 or \$40.48 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$60,000 or \$31.50 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 \$106,197 was disclosed. In support of the subject's improvement assessment, the board of review submitted the subject's property record card, as well as property record cards and a grid analysis of six comparable properties located in the same neighborhood code as the subject, as determined by the township assessor. The comparables consist of one-story style frame, brick, or frame and brick exterior construction that were built between 1967 and 1983 and range in size from 1,743 to 2,458 square feet of living area. Features of the comparables include central air conditioning, full or partial unfinished basements and garages that contain from 550 to 936 square feet of building area. Five comparables have one or two fireplaces. These properties have improvement assessments ranging from \$74,077 to \$99,477 or from \$40.10 to \$43.44 per square foot of living area. The board of review's grid depicted the subject as containing 1,808 square feet of living area, but the property record card indicated 1,905 square feet. 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 nine comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #1 and #2 because they differed in foundation or living area when compared to the subject. The Board also gave less weight to the board of review's comparables #3 and #6 because they differed significantly from the subject in living area. The Board finds the remaining comparables were similar to the subject in most respects and had improvement assessments ranging from \$66,301 to \$97,833 or from \$37.54 to \$43.44 per square foot of living area. The subject's improvement

assessment of \$77,102 or \$40.48ⁱ 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.

ⁱ Based on the subject dwelling containing 1,905 square feet of living area as depicted on the subject's property record card.