



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

APPELLANT: Marshall Kanter
DOCKET NO.: 08-01443.001-R-1
PARCEL NO.: 15-28-310-066

The parties of record before the Property Tax Appeal Board are Marshall Kanter, the appellant; 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: \$48,608
IMPR: \$140,554
TOTAL: \$189,162

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 8,750 square feet is improved with a two-story dwelling of frame construction containing 2,556 square feet of living area. The dwelling was built in 1990 and features a full finished basement, central air conditioning and a 441 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment of both land and improvement assessments. In support of the inequity argument the appellant submitted four suggested comparables. The comparables consist of two-story frame dwellings that were built in 1988 or 1990. The comparables are located in Buffalo Grove and range in size from 2,416 to 2,770 square feet of living area. Features include full or partial basements either unfinished or finished as a recreational room, central air conditioning, a fireplace and between a 420 to 462 square foot attached garage. The comparables have land assessments ranging from \$39,955 to \$49,545 or \$3.67 to \$5.56 per square foot of land area and improvement assessments ranging from \$133,417 to \$146,196 or from \$50.77 to \$55.70 per square foot of living area. The subject's land assessment is \$48,608 or \$5.56 per square foot of land area and

its improvement assessment is \$140,554 or \$54.99 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$165,155.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$189,162 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis of three suggested comparable properties. The board of review's comparable #1 is the same as the appellant's comparable #1 and the board of review's comparable #2 is the same as the appellant's comparable #3. The comparables consist of two-story frame dwellings that were built between 1988 and 1990. The comparables are located in Buffalo Grove and have between 2,416 and 2,556 square feet of living area. Features include full finished basements, central air conditioning, a fireplace and either a 441 or 462 square foot garage. The comparables have land assessments ranging from \$48,963 to \$54,259 or from \$3.67 to \$5.49 per square foot of land area and improvement assessments ranging from \$133,417 to \$146,791 or from \$55.22 to \$57.43 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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant argued unequal treatment in both the subject's land and improvement assessment. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds that both parties submitted a total of five comparable properties. The comparables have land assessments ranging from \$39,955 to \$54,259 or from \$3.67 to \$5.56 per square foot of land area. The subject's land assessment is \$48,608 or \$5.56 per square foot of land area, which is within the range established by the comparable properties. The Board finds that the appellant has failed to demonstrate inequity in the land assessment by clear and convincing evidence and no reduction is warranted.

As to the improvement inequity argument, the Board gave less weight to the appellant's comparable #2 due to its unfinished basement when compared to the subject property. The Board finds the remaining four properties most similar to the subject in location, age, size and features. These comparables have improvement assessments ranging from \$133,417 to \$146,791 or from \$52.78 to \$57.43 per square foot of living area. The subject's improvement assessment of \$140,554 or \$54.99 per square foot of

living area falls within the range established by these best comparables. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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 M. Louie

Member

Shawn R. Lerbis

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: August 19, 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.