



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

APPELLANT: Adi Gidron
DOCKET NO.: 08-01810.001-R-1
PARCEL NO.: 16-25-314-016

The parties of record before the Property Tax Appeal Board are Adi Gidron, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, in Chicago; 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: \$98,628
IMPR: \$146,029
TOTAL: \$244,657

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,767 square feet of living area built in 1930. Features of the home include a partial unfinished basement, central air conditioning and a fireplace.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story masonry dwellings that were built between 1936 and 1948. The comparables have the same assigned neighborhood code as the subject property. The comparable dwellings range in size from 2,659 to 2,898 square feet of living area. Features include central air conditioning and a fireplace. Two comparables have unfinished basements and two comparables have either a 361 or a 462 square foot garage. The comparables have improvement assessments ranging from \$119,471 to \$127,644 or from \$44.05 to \$44.93 per square foot of living area. The subject's improvement assessment is \$146,029 or \$52.78 per square foot of living area. Based on this evidence, the appellant

requested that the subject's improvement assessment be reduced to \$122,965 or \$44.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$244,657 was disclosed. The board of review presented descriptions and assessment information on five comparable properties consisting of two-story frame, masonry or frame and masonry dwellings that were built between 1922 and 1941. The comparables have the same assigned neighborhood code as the subject property. The dwellings range in size from 2,581 to 2,857 square feet of living area. Features include unfinished and finished basements, central air conditioning, one or two fireplaces and garages that range in size from 441 to 660 square feet. These properties have improvement assessments ranging from \$136,348 to \$174,318 or from \$52.83 to \$61.01 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 contends unequal treatment in the subject's improvement assessment 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 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.

Both parties presented assessment data on a total of eight equity comparables. The Board gave less weight to the appellant's comparable #3 due to the lack of foundation type in the record, which is needed when comparing the comparable property to the subject property. The Board gave less weight to the board of review's comparables #2 and #3 due to their dissimilar exterior construction and #5 due to its dissimilar exterior construction and finished basement when compared to the subject property. The Board finds the four remaining comparables most similar to the subject in location, size, exterior construction and features. These comparables have improvement assessments ranging from \$122,092 to \$174,318 or from \$44.05 to \$61.01 per square foot of living area. The subject's improvement assessment of \$146,029 or \$52.78 per square foot of living area is within the range established by the most similar comparables in the record. 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.

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 Morris

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.