



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

APPELLANT: Jamie Pollack  
DOCKET NO.: 08-02323.001-R-1  
PARCEL NO.: 16-29-106-005

The parties of record before the Property Tax Appeal Board are Jamie Pollack, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody, 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:** \$72,501  
**IMPR:** \$391,111  
**TOTAL:** \$463,612

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story frame dwelling containing 5,356 square feet of living area that was built in 2006. Features include a full finished basement, central air conditioning, a fireplace and a 1,032 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this claim, the appellant submitted information on three comparable properties described as two-story frame or masonry dwellings that were built in 2006. The comparables have the same assigned neighborhood code as the subject property with one comparable located on the subject's street. The comparable dwellings range in size from 5,069 to 5,959 square feet of living area. Two comparables have full unfinished and one comparable has finished basement. Other features include central air conditioning, one or two fireplaces and garages that range in size from 714 to 975 square feet. The comparables have improvement assessments ranging from \$349,480 to \$414,818 or from \$68.86 to \$69.61 per square foot of living area. The subject's

improvement assessment is \$391,111 or \$73.02 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$370,313 or \$69.14 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 \$463,612 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties. The comparables have the same assigned neighborhood code as the subject property with one comparable located on the subject's street. They consist of two-story frame or frame and masonry dwellings that were built in 2006 or 2007. The dwellings range in size from 5,214 to 5,388 square feet of living area. One comparable has a full unfinished basement and two comparables have finished basements. Other features include central air conditioning, between two and four fireplaces and garages ranging in size from 662 to 900 square feet. These properties have improvement assessments ranging from \$377,175 to \$395,069 or from \$71.45 to \$75.05 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 six equity comparables. The Board gave less weight to the appellant's comparables #2 and #3 due to their unfinished basements when compared to the subject property's finished basement. The Board also gave less weight to the board of review's comparable #1 due to its unfinished basement when compared to the subject property's finished basement. The Board finds the three remaining comparables are most similar to the subject in location, design, age, size, and features. These comparables have improvement assessments ranging from \$384,949 to \$414,818 or from \$69.61 to \$75.05 per square foot of living area. The subject's improvement assessment of \$391,111 or \$73.02 per square foot of living area falls 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 no reduction in the subject's assessment is 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.