



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

APPELLANT: Joseph Friedman
DOCKET NO.: 08-02334.001-R-1
PARCEL NO.: 15-24-202-006

The parties of record before the Property Tax Appeal Board are Joseph Friedman, 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: \$87,879
IMPR: \$133,467
TOTAL: \$221,346**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story masonry dwelling containing 2,642 square feet of living area that was built in 1976. Features include a partial unfinished basement, central air conditioning, a fireplace and a two-car 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 masonry dwellings that were built between 1966 and 1971. The comparables have the same assigned neighborhood code as the subject property. The comparable dwellings range in size from 2,582 to 3,034 square feet of living area. Features include unfinished basements, central air conditioning, a fireplace and garages ranging in size from 506 to 552 square feet. The comparables have improvement assessments ranging from \$118,725 to \$139,454 or from \$45.87 to \$45.98 per square foot of living area. The subject's improvement assessment is \$133,467 or \$50.52 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$121,373 or \$45.94 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 \$221,346 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties. They consist of two-story frame and masonry dwellings that were built between 1963 and 1971. The comparables have the same assigned neighborhood code as the subject property. The dwellings range in size from 2,154 to 3,010 square feet of living area. Features include unfinished or finished basements, central air conditioning, one or three fireplaces and attached garages ranging in size from 462 to 1,020 square feet. These properties have improvement assessments ranging from \$110,435 to \$153,762 or from \$51.08 to \$54.01 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 six equity comparables. The Board gave less weight to the board of review's comparables #1 and #3 due to their finished basements when compared to the subject property's unfinished basement. The Board finds the four remaining comparables are most similar to the subject in location, design, size, exterior construction and features. These comparables have improvement assessments ranging from \$110,435 to \$139,454 or from \$45.87 to \$51.27 per square foot of living area. The subject's improvement assessment of \$133,467 or \$50.52 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.