



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

APPELLANT: Allan Weinstein
DOCKET NO.: 08-02335.001-R-1
PARCEL NO.: 15-36-103-005

The parties of record before the Property Tax Appeal Board are Allan Weinstein, 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: \$133,053
IMPR.: \$180,192
TOTAL: \$313,245**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single-family dwelling of frame construction containing 4,616 square feet of living area. The dwelling is 52 years old with an effective age of 1986 as determined by the assessor. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces, and two attached garages which contain in total 2,704 square feet of building area. The subject property is located in Riverwoods, Vernon Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process concerning the improvement assessment. No dispute was raised concerning the land assessment. The appellant described the subject dwelling as containing 5,032 square feet of living area. No documentation was submitted to substantiate that dwelling size. As to the inequity argument, the appellant submitted information on three comparable properties described as one-story frame dwellings that range in age from 43 to 53 years old. The comparable dwellings range in size from 4,071 to 5,929

square feet of living area. Features include central air conditioning, one to five fireplaces, and two comparables have garages of 667 and 1,092 square feet of building area. The comparables have improvement assessments ranging from \$125,704 to \$184,668 or from \$30.54 to \$31.15 per square foot of living area. The subject's improvement assessment is \$180,192 or \$35.81 per square foot of living area based on a dwelling size of 5,032 square feet. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$155,287 or \$30.86 per square foot of living area based on a dwelling size of 5,032 square feet.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$313,245 was disclosed. The board of review submitted a two-page letter and a grid analysis of three equity comparables in support of the subject's assessment.

In the letter, the board of review reported the subject dwelling was constructed in 1956, but the structure in 2004 was expanded with additional living area of more than 2,800 square feet and 2,000 square feet of additional garage area. The board of review included a property record card for the subject with a schematic drawing indicating the subject contains 4,616 square feet of living area.

As to the subject's assessment, the board of review set forth descriptions and assessment information on three comparable properties consisting of one-story frame or frame and brick dwellings that were built between 1952 and 1961. The dwellings range in size from 4,236 to 4,859 square feet of living area. Features include central air conditioning, one or two fireplaces, and garages ranging in size from 768 to 1,540 square feet of building area. These properties have improvement assessments ranging from \$156,160 to \$219,764 or from \$36.86 to \$45.23 per square foot of living area. At a dwelling size for the subject of 4,616 square feet, the subject has an improvement assessment of \$39.04 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.

There is an initial dispute between the parties concerning the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size was submitted by the board of review in the form of a property record card with a schematic drawing. As such, the Board finds the subject dwelling contains 4,616 square feet of living area.

In this appeal the appellant contends unequal treatment in the subject's 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). 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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #2 due to its substantially larger dwelling size as compared to the subject at 4,616 square feet. The Board finds the remaining five comparables submitted by both parties were the most similar comparables to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$30.54 to \$45.23 per square foot of living area. The subject's improvement assessment of \$39.04 per square foot of living area is within the range established by the most similar comparables. 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. The requirement is satisfied if the intent is evident to adjust the taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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

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: March 18, 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.