



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

APPELLANT: Sharon Gitelman  
DOCKET NO.: 08-05028.001-R-1  
PARCEL NO.: 15-23-107-011

The parties of record before the Property Tax Appeal Board are Sharon Gitelman, the appellant, by attorney Edward Larkin of Larkin & Larkin, Park Ridge; 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:** \$ 47,352  
**IMPR.:** \$ 156,841  
**TOTAL:** \$ 204,193

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story brick and frame dwelling containing 3,125 square feet of living area that was built in 1993. Features include a concrete slab foundation, central air conditioning, a fireplace and a 483 square foot attached garage. The dwelling is situated on a 6,534 square foot residential lot. The subject property is located in Vernon Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board through legal counsel claiming unequal treatment in the assessment process regarding the subject's land and improvement assessments. In support of the inequity claim, the appellant submitted an assessment analysis of three suggested comparable properties located along the subject's street. The comparables consist of two-story brick dwellings that were built from 1994 to 1996. Features include concrete slab foundations, central air conditioning, a fireplace and 440 or 441 square foot garages. The dwellings range in size from 3,058 to 3,502 square feet of living area. The comparables have improvement assessments ranging from \$145,297 to \$165,942 or from \$45.83 to \$47.51 per square foot of living area. The subject property has an

improvement assessment is \$156,841 or \$50.19 per square foot of land area.

The comparables have lots that contain 10,019 or 10,890 square feet of land area. They have land assessments of \$47,730 or \$50,037 or \$4.38 and \$4.99 per square foot of land area. The subject property has a land assessment of \$47,352 or \$7.25 per square foot of land area.

At the hearing and in the written rebuttal, the appellant presented documentation indicating the subject's 2009 assessment was reduced to \$138,394 by the Lake County Board of Review. The appellant requested the subject's 2008 assessment be reduced to \$138,394 commensurate the subject's 2009 final assessment. As legal authority for this argument, the appellant's counsel presented the Illinois Supreme Court's decision in Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84 (1974). Based on the Court's holding in Hoyne, the appellant's counsel argued that the subject property's subsequent year's reduced assessment should be applied to the subject's 2008 assessment.

Based on the evidence presented, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$204,193 was disclosed. The subject's assessment reflects an estimated market value of \$614,484 or \$196.64 per square foot of living area including land using Lake County's 2008 three-year median level of assessments of 33.23%.

In support of the subject's assessment, the board of review submitted property record cards, a location map and a grid analysis detailing six suggested comparable properties. The location map depicts all the comparables are located in close proximity to the subject with four comparables located along the subject's street. The comparables consist of two-story brick and frame dwellings that were built in 1993 or 1995. Features include concrete slab foundations, central air conditioning, a fireplace and 480 or 483 square foot attached garage. The dwellings range in size from 3,125 or 3,444 square feet of living area and have improvement assessments ranging from \$156,841 to \$171,300 or from \$49.48 to \$50.43 per square foot of living area. Comparables 1 through 3 sold from August 2007 to January 2008 for sale prices ranging from \$620,000 to \$670,000 or from \$188.15 to \$198.40 per square foot of living area including land.

The comparables submitted by the board of review have lots that range in size from 5,663 to 9,583 square feet of land area. They have land assessments ranging from \$45,020 or \$47,616 or from \$4.97 to \$8.35 per square foot of land area. The subject property has a land assessment of \$47,352 or \$7.25 per square foot of land area.

The Vernon Township Assessor, Gary Raupp, was called as an expert witness without objection. Raupp explained land in the subject's neighborhood is uniformly valued at \$26.00 per square foot for the first 5,233 square feet of land area with any additional land square footage valued at a lesser rate of \$.25 per square foot of land area.

Under questioning concerning the subject's reduced assessment in 2009, Raupp testified that Vernon Township, Lake County had experienced a downturn in the overall real estate market from mid 2008 through 2010 of over 25%. There were no physical changes or alterations to the subject property from 2008 to 2009. As a result, the subject's 2009 assessment was reduced to reflect the market conditions as of January 1, 2009.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing testimony 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 no reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the assessment process 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 submitted descriptions and assessment information for nine suggested comparable properties for the Board's consideration. All the comparables are located in close proximity and were similar to the subject in physical characteristics. Both parties' comparables have improvement assessments ranging from of \$145,297 to \$171,300 or from \$45.83 to \$50.43 per square foot of living area. The subject property has an improvement assessment of \$156,841 or \$50.19 per square foot of living area, which falls within the range established by both parties' similar comparables. The Board further finds board of review comparables 3, 4, 5 and 6 are identical to the subject in size, age, style and features. These most similar comparables have improvement assessments of \$156,841 or \$157,581 or \$50.19 or \$50.43 per square foot of living area. The subject property's improvement assessment of \$156,841 or \$50.19 per square foot of living area is well supported by these most similar assessment comparables. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the parties submitted descriptions and land assessment information for nine suggested land comparables. Both parties' comparables are located in close proximity to the subject. However, the Board

finds comparables 1, 4 and 6 submitted by the board of review are more similar to the subject in size. These most similar comparables contain 5,663 or 6,970 square feet of land area and have land assessments ranging from \$45,020 to \$47,390 or from \$6.46 to \$8.35 per square foot of land area. The subject property, which contains 6,534 square feet of land area, has a land assessment of \$47,352 or \$7.25 per square foot of land area. The Board finds the subject's land assessment falls within the range established by the most similar land comparables contained in this record. The Board gave less weight to the land comparables submitted by the appellant and land comparables 2, 3 and 5 submitted by the board of review due to their larger lot sizes, less similar to the subject. Based on this analysis, the Board finds no reduction in the subject's land assessment is justified.

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.

In rebuttal and at the hearing, appellant counsel raised a parallel legal argument based on the Illinois Supreme Court's holding in Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974)). In that decision, the Illinois Supreme Court found of significance the fact the board of review substantially reduced the assessed value of the property under appeal in the secondary subsequent assessment year. (1971 to 1973). The court recognized they did not know how this subsequent reduction was achieved, but concluded McHenry County Assessment Officials acknowledged that the assessment on which the plaintiff's taxes for 1971 was based were grossly excessive. The Illinois Supreme Court remanded the case to the Circuit Court of McHenry County with direction to ascertain the assessed valuation of the property based on the computation of the assessed valuation used in the computation of the 1973 real-estate taxes. Consideration must, of course, be given to any changes in the condition of the property which may have affected the assessed valuation. The Property Tax Appeal Board finds Hoyne does not control this instant appeal. The Board finds the board of review provided un-refuted expert testimony describing the deteriorating real estate market condition in Lake County from mid 2008 through 2010, which resulted in the subject's reduced assessment for the 2009 assessment year.

Furthermore, the Board finds the board of review provided three similar comparable sales that are located in close proximity to the subject. The comparables sold from August 2007 to January 2008 for sale prices ranging from \$620,000 to \$670,000 or from \$188.15 to \$198.40 per square foot of living area including land. The subject's assessment reflects an estimated market value of

\$614,484 or \$196.64 per square foot of living area including land, which falls within the range established by the similar comparable sales. The Board finds the probative market value evidence contained in this record demonstrates the subject's estimated market value as reflected by its assessment is correct as of the January 1, 2008 assessment date.

Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing or overvalued by a preponderance of the evidence. Therefore, the Board finds 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 P. 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: October 21, 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.