



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

APPELLANT: Jack Gore  
DOCKET NO.: 08-05837.001-R-1  
PARCEL NO.: 15-35-202-003

The parties of record before the Property Tax Appeal Board are Jack Gore, the appellant, by attorney Lisa A. Marino of Marino & Assoc., 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:** \$ 120,087  
**IMPR.:** \$ 283,453  
**TOTAL:** \$ 403,540

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story masonry dwelling containing 5,807 square feet of living area that was built in 1977. Features include an unfinished basement, central air conditioning, two fireplaces and a 3,136 square foot attached garage. The property is located in Vernon Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this claim, the appellant submitted information on four comparable properties described as one and one-half story or two-story frame, masonry or frame and masonry dwellings that were built between 1953 and 1979.<sup>1</sup> The comparables are located from two to five blocks from the subject property. The comparable dwellings range in size from 5,233 to 6,553 square feet of living area. Features include central air conditioning, one or two fireplaces and attached garages ranging in size from 528 to 1,326

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<sup>1</sup> The board of review corrected the ages of the appellant's comparables based on their Property Record Cards.

square feet. One comparable has a basement. The comparables have improvement assessments ranging from \$139,516 to \$279,109 or from \$24.26 to \$42.59 per square foot of living area. The subject's improvement assessment is \$283,453 or \$48.81 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$403,540 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on five comparable properties located from 0.83 to 1.75 miles from the subject property. They consist of two-story frame and masonry dwellings that range in size from 4,994 to 6,133 square feet of living area and were built between 1976 and 1988. Features include finished or unfinished basements, central air conditioning, one or two fireplaces and attached garages ranging in size from 638 to 1,125 square feet. These properties have improvement assessments ranging from \$231,487 to \$319,191 or from \$45.04 to \$56.88 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the 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 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 nine equity comparables. The Board gave less weight to the appellant's comparables #1, #3 and #4 due to their lack of a basement when compared to the subject property. In addition, comparable #3 is a one and one-half story style dwelling which is dissimilar to the subject's two-story style. The Board gave less weight to the board of review's comparable #3 due to its partially finished basement when compared to the subject's unfinished basement. The Board finds the remaining five comparables are most similar to the subject in location, age, size, design, features and exterior construction. These comparables have improvement assessments ranging from \$231,487 to \$319,191 or from \$42.59 to \$56.88 per square foot of living area. The subject's improvement assessment of \$283,453 or \$48.81 per square foot of living area falls within the range established by these 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 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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerbis*

Member

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: September 23, 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.