FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jack Gore
DOCKET NO.: 08-05838.001-R-1
PARCEL NO.: 15-35-202-002

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:	$ 135,225
IMPR.:	$ 73,441
TOTAL:	$ 208,666

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 2,976 square feet of living area that was built in 1955. Features include a slab foundation, central air conditioning, a fireplace and a 1,200 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-story or two-story frame or masonry dwellings that were built between 1953 and 1962. The comparables are located from two to ten and one-half blocks from the subject property. The dwellings range in size from 1,645 to 5,752 square feet of living area. One comparable has a finished basement and three comparables do not have basements. Three comparables have central air conditioning and three comparables have either one or two fireplaces. The comparables have garages ranging in size from 462 to 923 square feet. The comparables have improvement assessments ranging from $37,094 to $139,516 or

from $21.20 to $24.26 per square foot of living area. The subject's improvement assessment is $73,441 or $24.68 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 $208,666 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties located from 0.18 to 0.48 of a mile from the subject property. They consist of one-story frame, frame and masonry or stone and stucco dwellings that range in size from 2,517 to 3,348 square feet of living area and were built between 1951 and 1957. Three comparables have central air conditioning and five comparables have garages ranging in size from 575 to 2,520 square feet. The comparables have one or two fireplaces. These properties have improvement assessments ranging from $67,837 to $92,597 or from $22.78 to $29.21 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 appellant's comparable #1 is the same property as the board of review's comparable #1. The Board gave less weight to the appellant's comparables #2, #3 and #4. Comparable #2 is significantly smaller than the subject and comparables #3 and #4 are dissimilar two-story style dwellings when compared to the subject's one-story style. In addition, comparable #3 has a basement and masonry exterior dissimilar to the subject's frame exterior and concrete slab foundation. Comparable #4 is significantly larger than the subject. The Board gave less weight to the board of review's comparables #4, #5 and #6 due to their masonry exterior being dissimilar to the subject's frame exterior. The Board finds the remaining three comparables are most similar to the subject in location, age, size, design, features and exterior construction. These comparables have improvement assessments ranging from $67,837 to $92,597 or from $22.78 to $27.66 per square foot of living area. The subject's improvement assessment of $73,441 or $24.68 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.

Chairman

Member

Member

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

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.