



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

APPELLANT: Michael Biscan
DOCKET NO.: 09-01510.001-R-1
PARCEL NO.: 05-04-109-001

The parties of record before the Property Tax Appeal Board are Michael Biscan, the appellant, by attorney Edward Larkin, of Larkin & Larkin, in 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: \$18,301
IMPR.: \$58,935
TOTAL: \$77,236

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame exterior construction that contains 1,410 square feet of living area. The home was built in 1947 and remodeled in 1994. Features of the home include central air conditioning, one fireplace and two decks. The subject has a 10,812 square foot site and is located in Park Ridge, Grant Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending unequal treatment in the assessment process regarding the improvement as the basis of the appeal. The subject's land assessment was not contested.

In support of the improvement inequity argument, the appellant presented evidence of assessment data on three similar properties, including photographs. The comparables were located in the subject's neighborhood code as assigned by the assessor and one comparable is located on the same street as the subject. The comparables were described as one-story or one-story with

attic that were of frame exterior construction built between 1950 and 1955. The comparable dwellings range in size from 1,348 to 1,417 square feet of living area. Features include decks and/or porches. One comparable has central air conditioning and a 240 square foot attached garage. One comparable has a 656 square foot unfinished basement. These comparables have improvement assessments ranging from \$46,803 to \$53,710 or from \$33.03 to \$40.14 per square foot of living area. The subject's improvement assessment is \$58,935 or \$41.80 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$37.35 per square foot of living area based on equity.

The board of review submitted its "Board of Review - Notes on Appeal" wherein the subject's final assessment of \$77,236 was disclosed. In response to the appeal, the board of review submitted property record cards, a location map and a grid analysis of three suggested equity comparables.

The board of review is being represented by John Paslawsky, Chief Appraiser for the Lake County Assessment Office. Paslawsky presented descriptions and assessment information on three suggested comparable properties. The comparables were located in the subject's neighborhood code assigned by the assessor and one comparable is located on the same street as the subject. The properties consist of one-story frame dwellings that were built between 1945 and 1958. One comparable was remodeled in 1999. The comparable dwellings range in size from 1,162 to 1,428 square feet of living area. Features include two comparables having garages. One comparable has a fireplace. Two comparables have a deck and/or porch. These properties have improvement assessments ranging from \$52,381 to \$59,804 or from \$41.56 to \$45.08 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 2009 assessment.

In written rebuttal, the appellant's counsel submitted data regarding the 2011 assessment of the subject property of \$51,225 which was lower than the instant 2009 total assessment. Counsel cited Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84 (1974) for the proposition that the subject's assessment should be reduced based on this 2011 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 the appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellant's argument was based upon unequal treatment in the assessment process or a lack of uniformity in the subject's improvement assessment. The Illinois Supreme Court has held that

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 overcome 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 the appellant's comparable #1 for livable space in the attic and comparable #3 due to having a basement, unlike the subject.

The Board finds the remaining four comparables submitted by both parties were most similar to the subject in location, style, exterior construction and/or features. The comparables have improvement assessments ranging from \$52,337 to \$59,804 or from \$38.83 to \$45.08 per square foot of living area. The subject has an improvement assessment of \$58,935 or \$41.08 per square foot of living area, which is within the range of 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 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 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 parties 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.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

Moreover, in rebuttal, appellant's counsel raised a legal argument based on the Illinois Supreme Court's holding in Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974). The Property Tax Appeal Board finds Hoyne does not control the instant appeal. First, the Board takes notice that 2009 and 2011 are in different general assessment periods, which allows for changes in assessments based on market considerations. (See 86 Ill.Admin Code 1910.90(i); 35 ILCS 200/9-155 and 35 ILCS

200/9-215) Second, the evidence in this appeal demonstrates the subject was equitably assessed in 2009.

In conclusion, the Board finds that a reduction in the subject's assessment is not warranted on this record.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: July 19, 2013

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.