



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

APPELLANT: Benson Littman
DOCKET NO.: 09-02747.001-R-1
PARCEL NO.: 16-25-308-015

The parties of record before the Property Tax Appeal Board are Benson Littman, the appellant, by attorney Scott J. Linn of the Law Office of Scott J. Linn in Deerfield; 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: \$92,616
IMPR.: \$255,615
TOTAL: \$348,231

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick construction with 3,438 square feet of living area. The dwelling was constructed in 1996. Features of the home include

an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 8,774 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared, through counsel, before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal.¹ The appellant did not challenge the subject's land assessment. In support of this argument, the appellant submitted information on three equity comparables having improvement assessments ranging from \$43.47 to \$58.58 per square foot of living area.

Counsel for the appellant argued that his comparable #1, which is superior to the subject in excellent quality grade, size and finished basement area, supports a reduction in the subject's assessment. Appellant's counsel also argued that the subject and the comparables subsequent assessments were reduced, which further support a reduction in the subject's assessment.

Under questioning by the Hearing Officer, the appellant's counsel testified that he chose the appellant's comparables, that his fee was contingent on the outcome of the case and that he holds no real estate certification.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$348,231. The subject property has an improvement assessment of \$255,615 or \$74.35 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables having improvement assessments ranging from \$77.16 to \$79.11 per square foot of living area.

At the hearing, the board of review's representative argued that the appellant's comparables #2 and #3 are inferior to the subject due to their older age and smaller dwelling sizes.

Regarding the reduction of subsequent assessments for the subject and the comparables, the Moraine Township Deputy Assessor, Barbara Werhane, testified that assessments are adjusted based on an analysis of sales in the township.

¹ The appellant's basis of appeal was marked comparable sales on the appeal form, however, at the hearing the appellant's counsel requested the complaint be based on assessment equity.

Under rebuttal, counsel for the appellant argued that board of review comparables #2 and #3 were superior to the subject due to their excellent quality grade.

Conclusion of Law

The taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented six suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their older ages and significantly smaller dwelling sizes, when compared to the subject. The Board also gave less weight to the board of review's comparable #3 due to its significantly larger dwelling size, when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 and #2. These comparables had improvement assessments that ranged from \$53.87 to \$77.65 per square foot of living area. The subject's improvement assessment of \$74.35 per square foot of living area falls within the range established by the best comparables in this record. The Board further finds the appellant presented no credible evidence that would demonstrate the assessment methodology employed by the assessor was incorrect. Finally, the Board finds it problematic that appellant's legal counsel prepared the evidence and testified before the Board in this matter. Section 1910.70(f) of the rules of the Property Tax Appeal Board provides:

An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the

Board on behalf of a client. (86 Ill.Admin.Code §1910.70(f)).

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement assessment is 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 both 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. 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: June 20, 2014

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.