



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

APPELLANT: Jack Gore  
DOCKET NO.: 09-02847.001-R-1  
PARCEL NO.: 16-14-309-023

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:** \$70,177  
**IMPR.:** \$0  
**TOTAL:** \$70,177

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is an 8,771 square foot vacant parcel of land located in Highland Park, Moraine Township, Lake County.

The parties presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant's appeal filed by counsel is based on unequal treatment in the assessment process and contention of law. In a brief, counsel noted that there are no vacant parcels in the subject's neighborhood; therefore the comparables presented are on the same street, but improved properties. The appellant seeks to only analyze the land assessments of these three comparables to the subject. No other information in support of a contention of law was presented.

The three comparable parcels range in size from 8,746 to 10,986 square feet of land area. The properties were within one block of the subject and had land assessments ranging from \$59,974 to \$84,907 or from \$6.86 to \$7.73 per square foot of land area. The subject has a land assessment of \$70,177 or \$8.00 per square foot of land area. Based on this evidence, the appellant requested a

reduction in the subject's land assessment to \$63,502 or \$7.24 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$70,177 was disclosed. The board of review submitted a letter and two grid analyses of both the appellant's comparables and the board of review's three comparables. In addition, a map depicting the location of the comparables along with aerial photographs was submitted.

In the letter, the board of review described the subject 8,771 square foot parcel as consisting of 8,590 square feet of "relative flat 'table land' and 181 square feet of land which is in the ravine along the northwest corner of the lot." The board of review also reports the appellant purchased the subject property in 2008 for \$325,000, while its 2009 assessment reportedly reflects an estimated market value of only \$210,554.

As to the appellant's comparables #1 and #2, these parcels reportedly have 1,937 and 2,321 square feet of land area in the ravine. "In the subject's assessment neighborhood, land that is in a ravine is uniformly assessed at a much lower rate than land that is not in the ravine. The 'ravine' land was valued at a market value rate of \$7.00 per square foot and the typical residential land was valued at \$24.00 per square foot for the first 7,260 square feet." The board of review further reports that appellant's comparable #3 was "assessed at a lower per square foot rate due to its larger size."

The board of review presented description and assessment information on three comparable parcels located within a block of the subject. The comparables range in size from 8,531 to 9,268 square feet of land area; each is said to have no land in a ravine. The comparables have land assessments ranging from \$69,358 to \$74,026 or from \$7.99 to \$8.13 per square foot of land area. The board of review further reported that the per square foot assessments of comparables #1 and #2 were slightly higher due to not having land in a ravine and comparable #3 was slightly lower on a per-square-foot basis due to its larger size. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 land 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). 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 met this burden.

The parties submitted six equity comparables in close proximity to the subject for the Board's consideration. These six comparables had land assessments that ranged from \$6.86 to \$8.13 per square foot of land area. The subject's land assessment of \$8.00 per square foot of land area is within the range established by these similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land 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 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 the appellant 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. 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.