



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

APPELLANT: James Florsheim
DOCKET NO.: 09-03419.001-R-1
PARCEL NO.: 16-21-304-006

The parties of record before the Property Tax Appeal Board are James Florsheim, the appellant, by attorney Mitchell L. Klein of Schiller Klein 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: \$ 129,287
IMPR.: \$ 200,393
TOTAL: \$ 329,680

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and brick exterior construction that was built in 1964. The home contains 3,781 square feet of living area and features a partial finished basement, central air conditioning, a fireplace and a 462 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted a grid analysis of three suggested comparables located within the same assigned neighborhood code as the subject property as assigned by the local assessor. The comparables were described as two-story frame or brick dwellings that contain from 3,210 to 4,131 square feet of living area. The dwellings were built from 1956 to 1971. The comparables feature basements, one of which has finished area, central air conditioning and attached garages ranging in size from 462 to 576 square feet of building area. One

comparable has a fireplace and a second has two fireplaces. The comparables have improvement assessments ranging from \$131,466 to \$216,754 or from \$40.96 to \$52.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$174,984 or \$46.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$329,680 was disclosed. The board of review presented a grid analysis, property record cards, photographs and a map depicting the location of three suggested comparable properties located from 0.07 to 0.35 of a mile from the subject. The board of review's comparable #2 is the same property as the appellant's comparable #3. The comparables consist of two-story frame or frame and brick dwellings that were built from 1962 to 1977. The dwellings contain from 3,706 to 4,154 square feet of living area and have unfinished basements, central air conditioning, a fireplace and attached garages ranging in size from 528 to 943 square feet of building area. These properties have improvement assessments ranging from \$205,832 to \$267,288 or from \$52.47 to \$64.34 per square foot of living area. 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 no reduction in the subject's assessment is 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.

The Board finds the parties submitted five comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its dissimilar frame only exterior construction as well as its considerably smaller size when compared to the subject. The Board gave less weight to the board of review's comparable #3 due to its dissimilar frame only exterior construction as well as its newer age when compared to the subject. The Board finds the remaining three comparables submitted by both parties are most similar to the subject in location, age, size, design, exterior construction and features. These comparables have improvement assessment ranging from \$173,570 to \$216,754 or from \$45.41 to \$55.54 per square foot of living area. The subject has an improvement assessment of \$200,393 or \$53.00 per square foot of living area, which is within the range of the best comparables in the record. The Board therefore 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. 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: May 18, 2012



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.