



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

APPELLANT: Edwin Josephson
DOCKET NO.: 09-03451.001-R-1
PARCEL NO.: 15-36-205-002

The parties of record before the Property Tax Appeal Board are Edwin Josephson, the appellant, by attorney George J. Relias of Enterprise Law Group, LLP, 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: \$109,956
IMPR.: \$193,347
TOTAL: \$303,303

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction, with drivit exterior, that was built in 1995. The home contains 3,322 square feet of living area and features a full unfinished basement, central air conditioning, a fireplace and a 776 square foot garage.

The appellant appeared 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 two suggested comparables located on the same block as the subject. The comparables were described as two-story frame dwellings, with drivit exteriors, that contain 3,698 or 3,805 square feet of living area. The dwellings were built in 1995 and feature unfinished basements, central air conditioning, a fireplace and a 718 or a 796 square foot garage. The comparables have improvement assessments of \$197,413 and 206,320 or \$53.38 and \$54.22 per square foot of living area. Based on this evidence,

the appellant requested a reduction in the subject's improvement assessment to \$172,747 or \$52.00 per square foot of living area.

The appellant testified that the subject's 2010 total assessment was reduced to \$266,640 and based on that reduction, would like the subject's 2009 assessment reduced to \$288,711.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$303,303 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located from 0.03 to 0.28 of a mile from the subject. They consist of two-story frame dwellings, with drivit exteriors, that were built in 1995 or 1997. The dwellings contain from 3,576 to 3,912 square feet of living area. One comparable has finished basement area and the others have unfinished basements. Other features include central air conditioning, a fireplace and garages ranging in size from 690 to 977 square feet. These properties have improvement assessments ranging from \$218,215 to \$233,208 or from \$58.36 to \$61.37 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that two of the board of review's comparables are located over a quarter of a mile from the subject and that his comparables, which are right next door to the subject, have more relevance.

After hearing 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 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 six comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and the board of review's comparable #3 due to their dissimilar finished basement area when compared to the subject's unfinished basement. The Board finds the remaining four comparables submitted by both parties are most similar to the subject in age, size, design and exterior construction. These comparables have improvement assessments ranging from \$206,320 to \$233,208 or from \$54.22 to \$61.37 per square foot of living area. The subject has an improvement assessment of \$193,347 or \$58.20 per square foot of living area, which is within the range of the best comparables in the record on a square foot basis. 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.

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: May 18, 2012

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.