



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

APPELLANT: Robert Shulkin
DOCKET NO.: 09-03470.001-R-1
PARCEL NO.: 16-21-402-044

The parties of record before the Property Tax Appeal Board are Robert Shulkin, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, 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: \$ 111,327
IMPR.: \$ 98,223
TOTAL: \$ 209,550

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a split-level brick and frame dwelling containing 2,007 square feet of above grade living area that was built in 1959. The subject dwelling has an unfinished lower-level, central air conditioning, a fireplace, and a 560 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellant submitted photographs and an equity analysis detailing three suggested comparables. The comparables are located in the subject's same assessment neighborhood code as defined by the township assessor. Comparables 1 and 2 are located along the subject's street, but the proximate location of comparable 3 was not disclosed. The comparables consist of 2 or 2.5-story frame or brick dwellings that are from 55 to 60 years old. Two dwellings have unfinished basements and one comparable does not have a basement. All the comparables have a fireplace and a one car garage. The dwellings range in size from 1,888 to 2,212 square feet of living area and have improvement assessments ranging from \$75,886 to \$100,760 or from \$36.87 to \$48.18 per

square foot of living area. The subject property has an improvement assessment of \$98,223 or \$48.94 per square foot of living area. Based on the evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$209,550 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, a location map and an assessment analysis of four suggested comparables. The comparables are located in the subject's same assessment neighborhood code as defined by the township assessor and from .13 to .35 of a mile from the subject. The comparables consist of split-level brick, frame or brick and frame dwellings that were built from 1957 to 1967. The dwellings have finished lower-levels that contain from 638 to 1,036 square feet. Other features include central air conditioning and one or two fireplaces. Three of the comparables have garages that range in size from 520 to 836 square feet. The dwellings range in size from 2,010 to 2,324 square feet of above grade living area and have improvement assessments ranging from \$100,802 to \$121,120 or from \$47.40 to \$54.53 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the board of review's comparables vary to the subject in terms of age and the number of bathrooms and fireplaces. The appellant also argued the comparables have finished lower-levels, unlike the subject.

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 improvement assessment is warranted.

The appellant argued unequal treatment in the assessment process. 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 of proof.

The parties submitted assessment analyses of seven suggested comparables for the Board's consideration. The Property Tax Appeal Board gave little weight to the comparables submitted by the appellant due to their 2 or 2.5-story design, which is dissimilar to the subject's split-level design. The Property Tax Appeal Board finds the remaining four comparables are more representative of the subject in design, age, size, location and amenities. They have improvement assessments ranging from

\$100,802 to \$121,120 or from \$47.40 to \$54.53 per square foot of living area. The subject property has an improvement assessment of \$98,223 or \$48.94 per square foot of living area, which falls within the range established by the most similar comparables contained in this record on a per square foot basis. Therefore, no reduction in the subject's improvement assessment is 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 properties located in the same geographic 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. As a result, 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.

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: February 22, 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.