



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

APPELLANT: Robert Salm
DOCKET NO.: 09-03475.001-R-1
PARCEL NO.: 16-08-202-016

The parties of record before the Property Tax Appeal Board are Robert Salm, 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: \$ 179,501
IMPR.: \$ 277,153
TOTAL: \$ 456,654**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick dwelling containing 4,010 square feet of living area that was built in 2001. Features include a full "English" style basement with 1,568 square feet of finished area, central air conditioning, five and one half bathrooms, four fireplaces¹ and a 990 square foot attached garage. The subject property is located in West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of the inequity claim, the appellant submitted a brief addressing the appeal, photographs and an assessment equity analysis of three suggested comparables located in close proximity to the subject. The comparables were described as being "65" or "64" design/number of stories/class dwellings that were built from 1997 to 2002. Photographs

¹ The board of review described the subject as having four fireplaces, which was not refuted by the appellant. Neither party submitted the subject's property record card.

submitted depict comparables 1 and 3 as two-story brick dwellings. The photograph for comparable 2 does not depict the dwelling style or exterior construction, but rather shows a one-story brick garage. The dwellings are reported to range in size from 3,504 to 3,718 square feet of living area. Features include unfinished basements, central air conditioning, two and one-half or three and one half bathrooms, one or two fireplaces and garages that range in size from 714 to 814 square feet. The suggested comparables have improvement assessments ranging from \$169,783 to \$225,702 or from \$46.53 to \$64.41 per square foot of living area. The subject property has an improvement assessment of \$277,153 or \$69.12 per square foot of living area.

The appellant's brief alleges the subject dwelling is 37 years old and the comparable homes are either comparable or superior to the subject.

Based on this 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 \$456,654² was disclosed. The subject's assessment reflects an estimated market value of \$1,369,962. In support of the subject's assessment, the board of review submitted a letter addressing the appeal. The letter alleges the appellant listed the subject property for sale on February 15, 2010 for \$1,795,000. The subject sold on July 21, 2011 for \$1,400,000. The board of review argued that since the subject property is assessed for less than its sale and listing price, the board of review feels that these facts indicate the subject property was not over-assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's submission does not address the inequity complaint, but mischaracterized the appeal as a market value complaint.

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 assessments is warranted.

The appellant argued the subject property was inequitably assessed. 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

² The board of review notes on appeal incorrectly depicts the subject's final assessment of \$408,659.

evidence, the Board finds the appellant has not overcome this burden of proof.

The Board finds the appellant submitted three suggested assessment comparables for consideration. The board of review did not submit any assessment comparables to demonstrate the subject dwelling was uniformly assessed. The Board gave less weight to comparable 2 submitted by the appellant. The appellant failed to accurately disclose the story height of this suggested comparable for comparison to the subject. The Board finds the appellant described both the subject and comparable 2 as "65" design/number of stories/class dwellings, but offered no explanation or description of a "65" dwelling. However, the Board finds the photographic evidence shows the subject and comparables 1 and 3 are two story dwellings, although comparable 3 is of a inferior aesthetic architectural design when compared to the subject.

The Property Tax Appeal Board finds comparables 1 and 3 are more similar to the subject in location, design, and age, but are somewhat smaller in size than the subject. The Board further finds comparables 1 and 3 have smaller unfinished basements, whereas the subject has a superior full "English" basement with 1,568 square feet of finished area. The Board further finds the comparables have smaller garages, considerably fewer bathrooms and less fireplaces than the subject. These two comparables have improvement assessments of \$224,943 and \$225,702 or \$60.50 and \$64.41 per square foot of living area. The subject property has an improvement assessment of \$277,153 or \$69.12 per square foot of living area, which is slightly greater than the most similar assessment comparables contained in this record. After considering adjustments to the comparables for the differences when compared to the subject, such as age, inferior size and inferior features, the Board finds the subject's higher improvement assessment is justified and no reduction 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 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.

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: August 28, 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.