



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

APPELLANT: Ella Bernshtam  
DOCKET NO.: 09-03570.001-R-1  
PARCEL NO.: 15-25-301-022

The parties of record before the Property Tax Appeal Board are Ella Bernshtam, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C., 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:** \$125,538  
**IMPR.:** \$104,560  
**TOTAL:** \$230,098

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an irregular shaped predominately one-story single family dwelling. The one-story area contains 1,724 square feet of living area and a small two-story section contains 682 square feet of living area for a total of 2,493 square feet of living area. The dwelling has a frame exterior construction and was built in 1977. Features include a 341 square foot unfinished basement, central air conditioning, one fireplace and an 822 square foot attached garage. The dwelling is situated on 62,726 square feet of land area which is located in Riverwoods, Vernon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's improvements are inequitably assessed.<sup>1</sup> The subject's land assessment was not contested. In support of this claim, the appellant submitted a grid analysis

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<sup>1</sup> The appellant's appeal form marked comparable sales as the basis of the appeal. The appellant submitted no sales information as evidence. However, the Board will address the assessment inequity claim detailed in the appellant's evidence.

for the subject property with three suggested comparables located in the subject's neighborhood assessment code as defined by the local assessor. The comparables are improved with one-story single family dwellings that were of brick or frame exterior construction and were built from 1968 to 1977. Features include central air conditioning and attached garages that range in size from 576 to 850 square feet of building area. One comparable has a full unfinished basement. One comparable has a concrete slab foundation and one comparable has crawl space foundation. The dwellings range in size from 2,227 to 2,660 square feet of living area and have improvement assessments that range from \$93,415 to \$117,780 or from \$41.44 to \$44.28 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$93,488 or \$37.50 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 \$230,098 was disclosed.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal along with property record cards, a location map and a grid analysis containing seven suggested comparables. These properties were located in the subject's neighborhood assessment code as defined by the local assessor. The board of review's comparables #5 and #6 are the same as the appellant's comparables #1 and #2. The comparables consist of one-story single family dwellings that were of frame, brick or frame and brick exterior construction and were built from 1955 to 1977. Features include central air conditioning and attached or detached garages that range in size from 462 to 1,668 square feet of building area. Six comparables have one or two fireplaces. Five comparables have basements that range in size from 704 to 2,660 square feet with one of the basements being partially finished. Two comparables have crawl space foundations. The dwellings range in size from 2,244 to 2,660 square feet of living area and have improvement assessments that range from \$90,673 to \$126,350 or from \$39.68 to \$48.26 per square foot of building area. The subject has an improvement assessment of \$104,560 or \$41.94 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 Property Tax Appeal Board further finds no reduction in the subject property's improvement assessment is warranted.

The appellant's argument was based upon unequal treatment in the assessment process or a lack of uniformity in the subject's improvement assessment. 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.

The Board finds the record contains eight comparables submitted by the parties in support of their respective positions. The Board gave less weight to comparables #1 and #3 submitted by the appellant and comparables #1 and #6 submitted by the board of review as these properties have no basement as compared to the subject. The Board finds the remaining comparables submitted by both parties, while some are dissimilar to the subject in age, finished basements and design; they are most similar to the subject in location, living area, and features. These comparables have improvement assessments that range from \$101,094 to \$126,350 or from \$43.34 to \$48.26 per square foot of living area. The subject has an improvement assessment of \$104,560 or \$41.94 per square foot of living area, which falls below the range of the most similar comparables in the record. After considering adjustments and differences in both parties' comparables, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment 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 parties 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.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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

*Mark Morris*

Member

*JR*

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: March 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.