



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

APPELLANT: Jack Gore  
DOCKET NO.: 09-04017.001-R-1  
PARCEL NO.: 16-29-210-019

The parties of record before the Property Tax Appeal Board are Jack Gore, the appellant, by attorney Lisa A. Marino of Marino & Assoc., 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:** \$61,939  
**IMPR:** \$65,075  
**TOTAL:** \$127,014

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story frame dwelling that was built in 1956. The home contains 1,222 square feet of living area and features a full unfinished basement, a fireplace and a 330 square foot detached 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 in the same subdivision as the subject property. The comparables were described as one-story frame dwellings that contain from 1,164 to 1,210 square feet of living area. The dwellings were built in 1956 or 1957. The comparables feature central air conditioning and detached garages ranging from 352 to 528 square feet of building area. The comparables have improvement assessments ranging from \$48,071 to \$52,177 or from \$41.00 to \$44.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in

the subject's improvement assessment to \$51,678 or \$42.29 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 \$127,014 was disclosed. The board of review presented a grid analysis, property record cards, photographs and a location map on three comparable properties located in the same assigned neighborhood code as the subject property as assigned by the local assessor. They consist of one-story frame dwellings that were built in 1955 or 1958. The dwellings contain from 1,264 to 1,392 square feet of living area and have basements, one of which has finished area. Two comparables have central air conditioning, two comparables have either one or two fireplaces and two comparables have either a 352 or a 420 square foot attached garage. These properties have improvement assessments ranging from \$69,098 to \$82,013 or from \$54.67 to \$60.45 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 six comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables due to their lack of a basement foundation when compared to the subject. The Board also gave less weight to the board of review's comparable #2 due to its finished basement area as well as an additional fireplace which the subject lacks. The Board finds the remaining two comparables submitted by the board of review are most similar to the subject in location, age, size, design, exterior construction and some features. These comparables have improvement assessments of \$69,098 and \$82,013 or \$54.67 and \$58.92 per square foot of living area. The subject has an improvement assessment of \$65,075 or \$53.25 per square foot of living area, which is supported by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board 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.

*Ronald 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.