



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

APPELLANT: Lynn Rubolino
DOCKET NO.: 09-04018.001-R-1
PARCEL NO.: 07-08-312-001

The parties of record before the Property Tax Appeal Board are Lynn Rubolino, 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: \$16,646
IMPR.: \$90,619
TOTAL: \$107,265

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 17 year-old, two-story style frame dwelling that contains 2,346 square feet of living area. Features of the home include central air conditioning, a fireplace, a 420 square foot garage and a full unfinished basement. The subject is located in Gurnee, Warren Township, Lake County.

Through an attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellant submitted photographs and a grid analysis of three comparable properties located within three blocks of the subject. The comparables consist of two-story style frame dwellings that are 10 or 11 years old and contain 2,346 square feet of living area. Features of the comparables include full or partial unfinished basements and garages that contain 420 square feet of building area. Two comparables have central air conditioning and two have a fireplace. These properties have improvement assessments ranging

from \$85,919 to \$86,645 or from \$36.62 to \$36.93 per square foot of living area. The subject has an improvement assessment of \$90,619 or \$38.63 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$86,239 or \$36.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$107,265 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located on the subject's street and block. The frame-constructed comparables were built in 1991 or 1992, contain 2,346 square feet of living area and feature central air conditioning, 420 square foot garages and full basements, one of which has 1,028 square feet of finished area. One comparable has a fireplace. These properties have improvement assessments ranging from \$89,626 to \$95,284 or from \$38.20 to \$40.62 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 that a reduction in the subject's assessment is not warranted.

The appellant's argument was 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 met this burden.

The Board finds the parties submitted six comparables in support of their respective arguments, all of which were identical to the subject in design, exterior construction, living area and garage size and were similar to the subject in age, most other amenities and location. The comparables have improvement assessments ranging from \$36.62 to \$40.62 per square foot of living area. The subject's improvement assessment of \$38.63 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: October 21, 2011

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.