



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

APPELLANT: Harvey Kantor
DOCKET NO.: 10-02104.001-R-1
PARCEL NO.: 15-14-206-006

The parties of record before the Property Tax Appeal Board are Harvey Kantor, the appellant, by attorney Mitchell L. Klein of Schiller Klein, 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: \$88,494
IMPR: \$150,997
TOTAL: \$239,491**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 3,265 square feet of living area. The dwelling was constructed in 1987. Features of the home include a 1,172 square foot basement that includes 885 square feet of finished area, central air conditioning, two fireplaces and a one-car garage of 593 square feet of building area. The property has a 23,049 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of brick or frame construction that range in size from 2,860 to 3,307 square feet of living area. The dwellings were constructed from 1979 to 1984. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a basement ranging in size from 1,260 to 1,603 square feet of building area, with one comparable having some finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 550 to 717 square feet of building area. The comparables have improvement assessments ranging from \$111,706 to \$143,067 or from \$39.06 to \$43.26 per square foot of living area. The subject's improvement assessment is \$150,997 or \$46.25 per square foot of

living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$91,884 or \$28.14 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 \$239,491 was disclosed.

As to the appellant's suggested comparables, the board of review noted the properties were from 3 to 8 years older than the subject. Moreover, the board of review contends these properties are not "truly representative of the subject's assessed value as of January 1, 2010."

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties located from .07 to .51 of a mile from the subject. The properties are improved with two-story dwellings of brick or frame and brick construction that range in size from 3,262 to 3,674 square feet of living area. The dwellings were constructed from 1984 to 1991. Each has the same neighborhood code as the subject property. Features of the comparables include a basement ranging in size from 1,224 to 1,672 square feet of building area, each of which includes finished areas ranging in size from 918 to 1,254 square feet. The homes feature central air conditioning, one or two fireplaces and a garage ranging in size from 530 to 842 square feet of building area. These properties have improvement assessments ranging from \$163,478 to \$188,693 or from \$49.69 to \$53.06 per square foot of living area. The board of review also asserted these comparables have similar overall amenities and appeal, are within close proximity, and are within the subject's assessment neighborhood.

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 a reduction in the subject's assessment is not 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code §1910.63(e). 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

comparables #2 and #3 as each of these homes has an unfinished basement which is an inferior feature when compared to the subject's partially finished basement. The Board finds the remaining five comparables submitted by both parties are most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$111,706 to \$188,693 or from \$39.06 to \$53.06 per square foot of living area. The subject's improvement assessment of \$150,997 or \$46.25 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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 taxation 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. 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.

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: September 20, 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.