



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

APPELLANT: Joseph Federman
DOCKET NO.: 10-02119.001-R-1
PARCEL NO.: 16-15-307-021

The parties of record before the Property Tax Appeal Board are Joseph Federman, 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: \$66,636
IMPR: \$165,451
TOTAL: \$232,087

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,455 square feet of living area. The dwelling was constructed in 1979. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 506 square foot garage. The property has a 16,610 square foot site and is located in Highland Park, Moraine 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 exterior construction that range in size from 3,245 to 3,492 square feet of living area. The dwellings were constructed from 1981 to 1987. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement, one of which included finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 552 square feet of building area. The comparables have improvement assessments ranging from \$129,210 to \$157,963 or from \$39.82 to \$45.24 per square foot of living area. The subject's improvement assessment is \$165,451 or \$47.89 per square foot of living area. Based on this evidence, the appellant

requested a reduction in the subject's improvement assessment to \$145,996 or \$42.26 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 \$232,087 was disclosed. The board of review presented a letter along with grid sheets with descriptions and assessment information on seven comparable properties along with property record cards, a location map and photographs of the subject and comparables. The board of review contends the appellant's comparables are not "truly reflective of subject's market value as of January 1, 2010."

The board of review's comparables are improved with two-story dwellings of frame and masonry construction that range in size from 2,994 to 3,512 square feet of living area. The dwellings were constructed from 1981 to 1985. Each has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 440 to 726 square feet of building area. These properties have improvement assessments ranging from \$150,516 to \$175,667 or from \$47.65 to \$51.56 per square foot of living area. The board of review contends that these properties bracket the subject's age and size, have similar amenities and overall market appeal, and are within close proximity of the subject being no more than .13 of a mile from the subject. 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 ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #7 due to the smaller dwelling sizes of each of these homes when compared to the subject. The Board finds appellant's comparables #1 and #2 along with board of review comparables #1 through #6 are the most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these eight comparables received the most weight in

the Board's analysis. These comparables had improvement assessments that ranged from \$138,485 to \$175,667 or from \$41.72 to \$51.56 per square foot of living area. The subject's improvement assessment of \$165,451 or \$47.89 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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 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. 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.

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: 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.