



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

APPELLANT: David Demarest
DOCKET NO.: 10-02128.001-R-1
PARCEL NO.: 17-31-302-080

The parties of record before the Property Tax Appeal Board are David Demarest, 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: \$171,706
IMPR.: \$121,826
TOTAL: \$293,532

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 1½-story dwelling of brick and frame construction. The dwelling contains approximately 2,382 square feet of living area and was built in 1937. It features a partial basement with finished area, central air conditioning, a fireplace and a garage containing 462 square feet. The dwelling is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as 1¾ or 2-story dwellings of brick construction. The dwellings were built from 1949 to 1954 and range in size from 2,393 to 2,908 square feet of living area. The comparables feature full or partial basements, one with finished area, central air conditioning, 1 fireplace and garages that range in size from 374 to 550 square feet. The comparables have improvement assessments ranging from \$67,619 to \$135,454 or from \$27.79 to \$48.61 per square foot of living area. The subject has an improvement assessment of \$121,826 or \$51.14 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In

support of the subject's assessment, the board of review presented descriptions and information on six comparable properties described as 1½, 1¾ or 2-story dwellings. The dwellings were built from 1924 to 1945 and range in size from 1,963 to 2,536 square feet of living area. The comparables feature full or partial basements, two with finished area, central air conditioning, 1 or 2 fireplaces and garages that range in size from 220 to 808 square feet. The comparables have improvement assessments ranging from \$106,332 to \$129,345 or from \$49.89 to \$54.17 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 the evidence in the record does not support a reduction in the subject's assessment.

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 parties submitted a total of nine different comparable properties. The Board finds the appellant's comparable #3 and the board of review comparable #2 differed significantly in size from the subject. The Board further finds the appellant's comparable #3 and the board of review comparables #5 and #6 were 2-story dwellings. Therefore these comparables were given less weight in the Board's analysis. The Board finds the appellant's comparables #1 and #2 and the board of review comparables #1, #3 and #4 were similar to the subject in size, style, age and features and were given the most weight in the Board's analysis. They have improvement assessments ranging from \$67,619 to \$128,523 or from \$27.79 to \$51.02 per square foot of living area. Although the subject's improvement assessment of \$121,826 or \$51.14 per square foot of living area is slightly above these most similar comparables on a per square foot basis, the Board finds the higher assessment is justified given the subject has a finished basement and the comparables do not. Therefore the Board finds the appellant has not proven by clear and convincing evidence that the subject's improvement assessment is inequitable, 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 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.

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: April 19, 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.