



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

APPELLANT: Jack Gore
DOCKET NO.: 10-02734.001-R-1
PARCEL NO.: 16-33-108-146

The parties of record before the Property Tax Appeal Board are Jack Gore, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, P.C., 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: \$20,561
IMPR: \$103,760
TOTAL: \$124,321**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story townhouse of brick construction containing 2,106 square feet of living area. The townhome was constructed in 1998. Features of the home include central air conditioning, a fireplace and a 400 square foot attached garage. The property is located in Deerfield, Lake County.

The appellant's appeal is based on assessment equity. The appellant through legal counsel submitted information on three comparable properties described as two-story townhomes of brick construction that each contains 2,106 square feet of living area. The dwellings were constructed in 1995 or 1997. Each comparable has the same neighborhood code as the subject property. One of the comparables has a partial unfinished basement and each comparable has central air conditioning, a fireplace and a 400 square foot garage. The comparables have improvement assessments ranging from \$97,251 to \$101,656 or from \$46.18 to \$48.27 per square foot of living area. The subject's improvement assessment is \$103,760 or \$49.27 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$99,235 or \$47.12 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 \$124,321 was disclosed. The board of review presented a letter, grid analysis of five comparables, property record cards, photographs and a location map.

In the letter, the board of review noted that one of the appellant's comparables has a basement and none of the comparables are on the subject's street. In support of the subject's assessment, the board of review presented a grid analysis of five comparable properties, three of which are located on the subject's street. These comparables are also located from .09 to .20 of a mile from the subject. Board of review comparable #5 is the same property as appellant's comparable #2. These five comparables are improved with two-story townhomes of brick construction that contain 2,106 square feet of living area. The townhomes were constructed in 1997 or 1998. Each has the same neighborhood code as the subject property. Features of the comparables include central air conditioning, a fireplace and a 400 square foot garage. These properties have improvement assessments ranging from \$97,251 to \$114,125 or from \$46.18 to \$54.19 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 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 Board has given reduced weight to appellant's comparable #1 which includes a partial basement that is not a feature of the subject dwelling. The Board finds the remaining comparables submitted by the appellant along with the board of review's five comparables are the most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these six properties received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$97,251 to \$114,125 or from \$46.18 to \$54.19 per square foot of living area. The subject's improvement assessment of \$103,760 or \$49.27 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: October 18, 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.