



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

APPELLANT: Michael Burns  
DOCKET NO.: 10-02779.001-R-1  
PARCEL NO.: 14-13-202-035

The parties of record before the Property Tax Appeal Board are Michael Burns, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$140,687  
**IMPR.:** \$427,982  
**TOTAL:** \$568,669

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a 2-story brick dwelling containing approximately 7,043 square feet of living area. The subject dwelling was built in 2006 and features a full basement with finished area, central air conditioning, 2 fireplaces and a garage containing 926 square feet. The dwelling is located in Long Grove, Ela Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process.

In support of the inequity argument, the appellant submitted three comparable properties located in the same neighborhood code as the subject. The comparables are described as 2-story brick dwellings built in 2005 or 2006. They range in size from 5,304 to 6,795 square feet of living area. Features include full basements with finished areas, central air conditioning, 2 or 4 fireplaces and garages that range in size from 897 to 1,100 square feet. These properties have improvement assessments ranging from \$211,622 to \$365,523 or from \$39.78 to \$53.79 per square foot of living area. The subject has an improvement assessment of \$427,982 or \$60.77 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$331,091 or \$47.01 per square foot of living area.

Based on this record, 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 of \$568,669 was disclosed. The subject has an improvement assessment of \$427,982 or \$60.77 per square foot of living area.

In support of the subject's assessment, the board of review presented descriptions and information on four market value comparable properties and a grid of three equity comparables. The Property Tax Appeal Board finds market value evidence not responsive to this appeal and will not address it further.

The board of review equity comparables were built between 2006 and 2008 and consist of 2-story brick dwellings ranging in size from 5,194 to 6,849 square feet of living area. Features include full unfinished basements, central air conditioning, 2 fireplaces and garages that range in size from 960 to 1,190 square feet. These properties have improvement assessments ranging from \$261,012 to \$425,820 or from \$50.25 to \$62.17 per square foot of living area.

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.

Regarding the inequity argument, the Board finds the appellant's comparables #2 and #3 and the board of review comparables #2 and #3 were substantially smaller in size than the subject. Therefore these comparables received less weight in the Board's analysis. The Board further finds the appellant's comparable #1 and the board of review comparable #1 were most similar to the subject in age, size, style, exterior construction and features. These comparables had improvement assessments of \$365,523 and \$425,820 or \$53.79 and \$62.17 per square foot of living area. The subject's improvement assessment of \$427,982 or \$60.77 per square foot of living area is within the range established by these most similar comparables on a per square foot basis.

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.



Chairman



Member



Member



Member



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



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.