



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

APPELLANT: Rena Zaid
DOCKET NO.: 10-03014.001-R-1
PARCEL NO.: 16-34-414-060

The parties of record before the Property Tax Appeal Board are Rena Zaid, the appellant, by attorney Jed H. Stone of Stone & Associates, Ltd. in Waukegan; 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: \$93,569
IMPR.: \$91,273
TOTAL: \$184,842

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 26,970 square feet of land area and is improved with a 1-story frame dwelling on a crawl-space foundation. The dwelling contains approximately 2,844 square feet of living area and was built in 1941. Features include central air conditioning, 1 fireplace and a garage containing 574 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 regarding both the land and improvement assessments¹. In support of the argument, the appellant submitted three comparable properties ranging in size from 21,179 to 40,774 square feet of land area. The parcels are improved with dwellings described as 1 or 2-story brick or frame homes built in 1952 or 1955. They range in size from 2,494 to 2,766 square feet of living area. Features include central air conditioning and 1 fireplace. Two comparables feature partial unfinished basements and two have garages that contain 525 or 570 square feet. The comparables have improvement assessments ranging from \$56,231 to

¹ Although the appellant indicated on the appeal form that the basis of the appeal was comparable sales, neither party submitted any market value evidence in the form of sales. Therefore, the Board will analyze this appeal as an assessment equity case.

\$89,795 or from \$21.14 to \$34.57 per square foot of living area. The subject has an improvement assessment of \$91,273 or \$32.09 per square foot of living area. The comparable parcels have land assessments ranging from \$82,033 to \$121,069 or from \$2.97 to \$3.87 per square foot of land area. The subject has a land assessment of \$93,569 or \$3.47 per square foot of land area.

Based on this record, the appellant requested the subject's land assessment be reduced to \$50,000 or \$1.85 per square foot of land area and the subject's improvement assessment be reduced to \$75,000 or \$26.37 per square foot of living area.

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 four comparable properties with lots ranging in size from 24,911 to 39,273 square feet of land area. The dwellings are described as 1-story brick, frame, or brick and frame dwellings on crawl-space or slab foundations. They range in size from 2,766 to 3,281 square feet of living area and were built between 1947 and 1964. Features include central air conditioning, 1 fireplace and garages that range in size from 462 to 600 square feet. These comparables have improvement assessments ranging from \$89,795 to \$127,654 or from \$32.46 to \$38.91 per square foot of living area. The parcels have land assessments ranging from \$89,467 to \$118,078 or from \$3.01 to \$3.59 per square foot of land area. The board of review comparable #2 and the appellant's comparable #2 are the same property. 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 land and improvement assessments 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 improvement inequity argument, the Board finds the appellant's comparable #3 was a 2-story dwelling unlike the subject and therefore received less weight in the Board's analysis. The remaining improvement equity comparables from both parties had improvement assessments ranging from \$86,226 to \$127,654 or from \$32.46 to \$38.91 per square foot of living area. The subject's improvement assessment of \$91,273 or \$32.09 per square foot of living area is within the range established by

these comparables. Therefore no reduction in the subject's improvement assessment is warranted.

Regarding the land inequity argument, the Board finds both parties submitted land comparables ranging from \$82,033 to \$118,078 or from \$3.01 to \$3.87 per square foot of land area. The subject's land assessment of \$93,569 or \$3.47 per square foot of living area is within the range established by these comparables. Therefore no reduction in the subject's land 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

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: May 24, 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.