



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

APPELLANT: Sharon Gitelman  
DOCKET NO.: 12-02494.001-R-1  
PARCEL NO.: 15-23-107-011

The parties of record before the Property Tax Appeal Board are Sharon Gitelman, the appellant, by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$ 38,904  
**IMPR.:** \$ 103,494  
**TOTAL:** \$ 142,398

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of brick construction with 3,125 square feet of living area. The dwelling was constructed in 1993. Features of the home include

central air conditioning, a fireplace and a 483 square foot garage. The property has a 6,534 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant, through counsel, appeared before the Property Tax Appeal board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables were generally similar to the subject. The comparables had improvement assessments ranging from \$71,641 to \$98,981 or from \$26.42 to \$32.34 per square foot of living area. The subject's improvement assessment is \$103,494 or \$33.12 per square foot of living area. Two of the comparables had land assessments of \$34,020 and \$41,886, respectively, or \$4.78 and \$4.18 per square foot of land area. The subject has a land assessment of \$38,904 or \$5.95 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,398. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables were very similar to the subject in all respects. The comparables had improvement assessments of either \$101,119 or \$103,494, respectively, or \$32.36 and \$33.12 per square foot of living area. These same comparables had land assessments ranging from \$38,277 to \$39,577 or from \$4.78 to \$6.76 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this

burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity regarding the subject's improvement to be appellant's comparable #1 and the board of review's comparables because each of these comparables had features very similar to the subject in all respects. These most similar comparables had improvement assessments that ranged from \$31.67 to \$33.12 per square foot of living area. The subject's improvement assessment of \$33.12 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the remaining comparables because they were dissimilar to the subject in design, size and/or age. The board further finds the board of review presented the best evidence of assessment equity regarding the subject's land assessment. The board of review's comparables had land assessments ranging from \$4.78 to \$6.76 per square foot of land area, which bracket the subject's land assessment of \$5.95 per square foot of land area.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified. The Board further finds the subject's land assessment is also equitable and just, and no reduction is warranted in the subject's land assessment.

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 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 presented.

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.

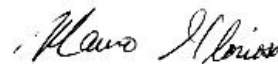
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Chairman



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Member



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Acting 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 18, 2015



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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.