



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

APPELLANT: Ralph Schwartz
DOCKET NO.: 13-01687.001-C-1 through 13-01687.004-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ralph Schwartz, the appellant, by attorney Stephen J. Epstein in Lincolnwood, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-01687.001-C-1	16-10-305-015	106,489	172,800	\$279,289
13-01687.002-C-1	16-10-305-016	96,123	0	\$96,123
13-01687.003-C-1	16-10-402-001	92,910	0	\$92,910
13-01687.004-C-1	16-10-402-036	78,292	0	\$78,292

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments for the 2013 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 four adjacent parcels, one of which is improved with an 18,000 square foot strip shopping

center. The shopping center was built in 1987. The subject's four parcels have a total of 44,571 square feet of land area and are located in Highwood, Moraine Township, Lake County.

The appellant appeared with counsel before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The appellant did not contest the subject's land assessments. In support of this argument the appellant submitted information on two equity comparables.

The appellant's counsel argued that the subject's building assessment is 88% more than the appellant's comparable #1 and 24% more than the appellant's comparable #2. The appellant's counsel submitted a tax analysis and matrix in support of the appellant's non uniformity argument.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$102,960 or \$5.72 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$546,614. The subject property has an improvement assessment of \$172,800 or \$9.60 per square foot of building area.

As to the appellant's evidence, the board of review's representative argued that the appellant only supplied two comparables and the appellant's comparable #2 is located over a mile from the subject and is newer.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. Based on this evidence, the board of review requested confirmation of the subject's assessments.

Under rebuttal, the appellant's counsel argued that the board of review comparables #1 through #3 are newer than the subject and board of review comparable #4 is located over a mile away from the subject.

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 to be appellant's comparable #1 and board of review comparable #1. These comparables had improvement assessments of 5.72 and \$15.01 per square foot of building area. These comparable strip centers contained 17,085 and 15,925 square feet of building area, respectively. The subject's improvement assessment of \$9.60 per square foot of building area falls within the assessments established by these best comparables in this record. The Board gave less weight to the parties' remaining comparables due to their significantly smaller sizes, newer ages and/or distant locations when compared to the subject. 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 assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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.

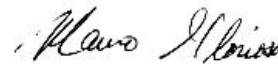
Chairman



Member



Member



Member



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: June 26, 2015



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.