

STATE OF ILLINOIS       )  
                                      ) SS.  
COUNTY OF COOK       )

**BEFORE THE BOARD OF REVIEW OF LAKE COUNTY, ILLINOIS**

**IN THE MATTER OF:**                       )  
235 N. Savana Court                    )  
Lake Forest, Illinois 60045            )  
  )  
**PERMANENT INDEX NO.:**                )  
12-31-303-012                            )  
  )  
**TOWNSHIP:**                                )  
Shields                                     )

**PETITION**

Now comes, WILLIAM F. STELTER, by his attorney, HERBERT B. ROSENBERG, and states that the above described real estate is over-assessed for the year 2019.

**DESCRIPTION**

The subject is a two-story single-family residence, which is 19 years old. The subject is constructed with brick and contains approximately 7,245 square feet of living area and is situated on a site area containing 60,550 square feet.

**ANALYSIS**

For 2019, the Assessor has established the assessed valuation of the subject at 735,366 which indicates a fair market value of \$2,206,319 ( $735,366 \div 33.33\% = \$2,206,319$ ). The Assessor's current value is equal to 101.50 per square foot of total assessed value ( $735,366 \div 7,245 = 101.50$ ). The assessed valuations and market values of similarly classed properties in the subject's market area indicate the Assessor does not justify such an exorbitant assessed value.

**THE SUBJECT IS OVERASSESSED**

The 2019 assessed valuation on the subject property should be reduced because the subject property is not uniformly assessed in relation to comparable homes located in the subject's neighborhood.

### **LACK OF UNIFORMITY**

The taxpayer submits that his assessment is improper since it is not uniform in relation to comparable, neighboring homes. The following chart illustrates the actual assessment per square foot of improvements applicable to the subject and comparable properties:

ASSESSMENT COMPARISON CHART						
ADDRESS AND PIN	AGE	STYLE	CONSTRUCTION	BUILDING ASSESSMENT	SQUARE FEET OF TOTAL LIVING AREA	IMP AV/ SQUARE FEET
SUBJECT: 235 N. Savana Court 12-31-303-012	19	2.0 Stories	Brick	602,631	7,245	83.18
COMPARABLES						
1351 W. Whitmore Court 12-30-302-002	23	2.0 Stories	Brick	535,231	6,880	77.80
1250 W. Summerfield Drive 12-31-107-003	25	2.0 Stories	Shingle- Wood/Asphalt	465,608	6,078	76.61
1255 W. Summerfield Drive 12-31-108-003	24	2.0 Stories	Brick	525,080	6,738	77.93
220 N. Savana Court 12-31-303-013	23	2.0 Stories	Stucco	437,971	6,370	68.76
AVERAGE: 4 COMPARABLES						75.28

The foregoing chart illustrates that the average assessed values of four comparable properties are being assessed less per square foot than the subject property.

As a matter of law, each taxpayer is entitled to be uniformly assessed at the same level of assessment as surrounding homes. The Supreme Court of Illinois has in fact ruled in People ex rel Wangelin v. Wiggins Ferry Co. 357 Ill. 173 that "the command of the situation is equality and uniformity of taxation." The assessment of all property, therefore, must be made according to its proportional value. "All laws relating to taxation and the enforcement thereof by taxing bodies must yield to this Supreme command." 377 Ill. at 180.

According to Article 9, Section 4 (a) of the Illinois Constitution:

" taxes upon real property shall be levied uniformly by valuation ascertained as the General Assemble shall provide by law."

The constitution mandate has been construed by the courts in order to protect a taxpayer's right to equal protection under the laws. In another Illinois decision, People ex rel Hawthorne v Bartley, 67 Ill. Dec. 243, 111 Ill. App. 3d 513, 444 NE2d 282 (1983), the Illinois Appellate court stated on page 248:

" The rule of uniformity which has developed from Article IX, section 4(a), requires that one person shall not be burdened with a greater proportion of the taxes, according to the value of his property, than another. It does not permit valuation by taxing officials of property in the same taxing district at a certain proportion of value while other property in that district is valued at a substantially lesser or greater proportion."

Moreover, as noted, the constitutional mandate of uniformity requires that like, similar properties be uniformly assessed, treated and taxes. In contrast to the subject unit, the foregoing chart illustrates that nearby comparable properties are in fact being assessed quite differently in relation to the subject. All four comparable properties are located in close proximity to the subject property. Unlike the taxpayer's property, these properties are being assessed at only 75.28 per square foot of assessed value.

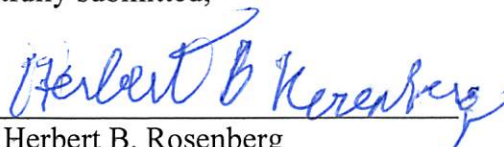
### **CONCLUSION**

As the foregoing chart clearly illustrates, the subject improvement is currently being assessed at 83.18 per square foot, whereas, the comparable improvements are currently being assessed at a uniform range from 68.76 to 77.93 per square foot, or an average of 75.28 per square foot. If the subject was similarly assessed at 75.28 per square foot, the building assessment would be no more than 545,404 ( $75.28 \times 7,245$  square feet = 545,404) and its total assessment would be 678,139 (Building assessment 545,404 + land assessment 132,735= 678,139).

### REQUEST

We request, that the subject property's assessed valuation should be reduced from 735,366 to 678,139 in order that it may be fairly, equitably, and uniformly assessed in relation to the neighboring comparable properties.

Respectfully submitted,

By:   
Herbert B. Rosenberg

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