



**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: 205 N. Savanna Court 12-31-303-019	20	1 Story	Wood Siding	479,189	7,781	61.58
COMPARABLES						
275 Sussex Lane 12-31-403-021	107	2.0 Stories	Brick	588,560	10,386	56.67
871 Tisbury Lane 12-31-405-015	20	2.0 Stories	Brick	323,255	6,142	52.63
230 Wallace Road 16-06-201-024	18	2.0 Stories	Brick	466,483	7,832	59.56
AVERAGE: 3 COMPARABLES						56.29

The foregoing chart illustrates that the average assessed values of three 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 three comparable properties are located in close proximity to the subject property. Unlike the taxpayer's property, these properties are being assessed at only 56.29 per square foot of assessed value.

### CONCLUSION

As the foregoing chart clearly illustrates, the subject improvement is currently being assessed at 61.58 per square foot, whereas, the comparable improvements are currently being assessed at a uniform range from 52.63 to 59.56 per square foot, or an average of 56.29 per square foot. If the subject was similarly assessed at 56.29 per square foot, the building assessment would be no more than 437,993 ( $56.29 \times 7,781 \text{ square feet} = 437,993$ ) and its total assessment would be 572,640 (Building assessment 437,993 + land assessment 134,647 = 572,640).

**REQUEST**

We request, that the subject property's assessed valuation should be reduced from 613,836 to 572,640 in order that it may be fairly, equitably, and uniformly assessed in relation to the neighboring comparable properties.

Respectfully submitted,

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