

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jozef Zebrowski
DOCKET NO.: 05-00086.001-R-1
PARCEL NO.: 01-14-402-008 and 01-14-402-009

The parties of record before the Property Tax Appeal Board are Jozef Zebrowski, the appellant, and the Lake County Board of Review.

The subject property consists of two 10,500 square foot parcels. The first parcel (01-14-402-008) is improved with a one-story style frame dwelling containing 1,444 square feet of living area that was built in 1959. Features include one full bath and one half-bath, a partial finished basement and two fireplaces. The second parcel (01-14-402-009) is improved with a 2.5 car garage and workshop.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellant is appealing the subject's improvement assessment only. In support of these claims, the appellant submitted a grid analysis detailing four comparable properties, photographs and multiple listing sheets. The comparables are located within 3 miles of the subject. They consist of one or two-story frame dwellings built from 1960 to 1976. The homes have central air conditioning and two-car garages. Three of the homes are described as containing one fireplace, and two of the homes have a full or partial basement with one of the homes having some finished basement area. The homes range in size from 1,316 to 2,598 square feet of living area. The comparables had improvement assessments ranging from \$26.00 to \$33.42 per square foot of living area. The subject property is described as containing 1,312 square feet of living area which results in an improvement assessment of \$41.71 per square foot of living area.

The comparables were situated on lots ranging from 18,000 to 30,000 square feet. The comparables sold from May 2001 to September 2005 for prices ranging from \$187,500 to \$294,900 or

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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 No.	Land	Improv.	Total
05-00086.001-R-1	01-14-402-008	13,995	47,585	\$61,580
05-00086.002-R-1	01-14-402-009	13,995	7,140	\$21,135

Subject only to the State multiplier as applicable.

from \$111.90 to \$142.48 per square foot of living area, including land. The evidence indicates the subject was purchased in 2002 for \$243,000 or \$168.28 per square foot of living area, including land, based on the subject containing 1,444 square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$61,580 for the first parcel and \$21,135 for the second parcel was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis detailing three suggested comparable properties and property record cards. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The comparables are one-story frame dwellings built from 1968 to 1978. Two of the homes have central air conditioning, one has a fireplace and one has a garage. None of the homes has a basement. They range in size from 1,214 to 1,600 square feet of living area and have improvement assessments ranging from \$43,237 to \$50,337 or from \$31.46 to \$35.62 per square foot of living area.

The property record cards depict one of the homes (comparable #1) sold in August 2001 for \$184,000 or \$151.57 per square foot of living area, including land. No other sales information or market value evidence was presented by the board of review. The subject's total assessment for the first parcel containing the residence of \$61,580 reflects an estimated market value of approximately \$185,986 or \$128.80 per square foot of living area, including land; and an estimated value for the second parcel containing the garage and workshop of approximately \$63,833 using the 2005 three year median level of assessments of 33.11% for Lake County as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted seven assessment comparables for consideration. The Board finds the best evidence of the subject's actual square footage is the subject's property record card, which the appellant did not refute. Therefore, for purposes of this decision, the subject contains 1,444 square feet of living area. The Board placed less weight on the appellant's

comparables number one, two, and three because of their dissimilar design, basement area and/or size when compared to the subject. In addition, the Board gave less weight to the board of review's comparable number one because of its dissimilar age when compared to the subject. The Board finds the appellant's comparable number four and the board of review's comparables two and three to be most similar to the subject in size, age, design, construction and most other features. The evidence submitted indicates these properties have improvement assessments ranging from \$28.23 to \$31.82 per square foot of living area and support the subject's improvement assessment of \$32.95 per square foot of living area. The subject's improvement assessment is slightly higher, however, the Board finds this is justified because the subject contains a finished basement which the other comparables do not enjoy. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment for the residence is equitable and uniform with the most similar comparables contained in this record. Neither party submitted detailed information regarding the garage and workshop situated on the second parcel, therefore the Board finds the appellant failed to establish that the improvement assessment for the garage and carport is incorrect. The Board finds the subject's improvement assessments for the first parcel and the second parcel is supported and no reduction is warranted on this basis.

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 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 by both parties.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellant has not met this burden.

The Board finds the appellant submitted one recent sale comparable that was similar in design to the subject. The Board gave little weight to the board of review's single sales comparable because a sale occurring in 2001 does not afford meaningful data from which the Property Tax Appeal Board can determine the subject's market value in 2005. In addition, the Board gave little weight to three of the appellant's sales comparables because they were dissimilar to the subject in design, and one sale was also dated 2001, which is too remote in time. The appellant's comparable number four sold in September 2005 for \$142.48 per square foot of living area, including land. The subject's total assessment for the first parcel containing

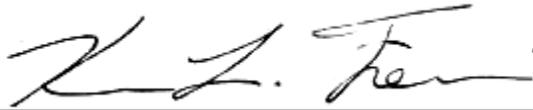
the residence of \$61,580 reflects an estimated market value of approximately \$185,986 or \$128.80 per square foot of living area, including land, with an estimated value for the second parcel containing the garage and workshop of approximately \$63,833, using the 2005 three year median level of assessments of 33.11% for Lake County. The subject's market value as reflected in its 2005 assessment for the first parcel is less than the appellant's comparable one on a per square foot basis. The appellant offered no evidence to refute the market value of \$61,580 as reflected by the assessment on the second parcel. Therefore the Property Tax Appeal Board finds the appellant has failed to establish overvaluation by a preponderance of the evidence and no reduction in the subject's assessment is warranted on this basis.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellant failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

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.



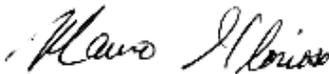
Chairman



Member



Member



Member



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: March 20, 2009



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.