

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cherie Krase  
DOCKET NO.: 05-00087.001-R-1  
PARCEL NO.: 02-35-206-014

The parties of record before the Property Tax Appeal Board are Cherie Krase, the appellant, by attorney Edward P. Larkin of Park Ridge, Illinois, and the Lake County Board of Review.

The subject property has been improved with a split-level frame and masonry dwelling containing 1,572 square feet of living area which was constructed in 1969. Features of the property include central air conditioning, a fireplace, a basement garage, a wood deck and a finished lower level of 598 square feet of building area. The property is located in Lindenhurst, Lake Villa Township, Illinois.

The appellant, appearing before the Property Tax Appeal Board through counsel, contends unequal treatment in the assessment process as the basis of the appeal. In support of the inequity contention, the appellant submitted hand-written property record cards, along with assessment data and descriptions set forth on a grid analysis of three suggested comparable properties along with a brief. The appellant mistakenly stated the subject property contained 1,112 square feet of living area and therefore, mistakenly calculated the subject's improvement assessment as \$41.82 per square foot of living area. Based on the subject's true square footage of 1,572, the subject property has an improvement assessment of \$29.58 per square foot of living area.

The appellant's suggested comparable properties are either one-story or tri-level dwellings of masonry or frame and masonry exterior construction, located on the same street and block as the subject property. Each dwelling was constructed in 1968 and contains from 1,078 to 1,168 square feet of living area. Features of these comparables include central air conditioning, a garage, and a full or partial basement which is said to be unfinished. One of the properties also includes a fireplace.

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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:

LAND:	\$	15,432
IMPR.:	\$	46,501
TOTAL:	\$	61,933

Subject only to the State multiplier as applicable.

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The properties had improvement assessments ranging from \$38.59 to \$40.15 per square foot of living area, while the subject improvement was mistakenly valued at \$41.82 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$39.99 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$61,933 was presented. In support of the current assessment, the board of review submitted a letter from the township assessor, a map depicting three of the comparables, photographs of both the appellant's and board of review's comparables, and a grid analysis with property record cards of four suggested comparables located within the subject's subdivision.

In the letter, the township assessor noted that two of the appellant's comparables were one-story properties and the third property was a tri-level dwelling. Based on these design differences, the township assessor contended that the appellant's proposed comparables were not similar to the subject property.

The subject and the four comparable properties presented by the board of review were described as split level dwellings of frame exterior construction. The comparables were built between 1968 and 1976. The dwellings ranged in size from 1,374 to 1,633 square feet of living area and featured central air conditioning, a basement garage, and at least one deck. These comparables had improvement assessments ranging from \$38.84 to \$43.48 per square foot of living area. As a result of this analysis, the board of review requested confirmation of the subject's improvement assessment of \$29.58 per square foot of living area.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that the appellant has failed to support the contention of unequal treatment in the assessment process and a reduction in the assessment is therefore not warranted.

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 assessment valuations 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 that the appellant has failed to overcome this burden.

The parties have submitted a total of seven comparables for consideration by the Property Tax Appeal Board. All of the comparables appear to be in close proximity to the subject. Board of review comparable number 2 varies from the subject in age and thus the Board has placed less weight on this comparable in its analysis of the data. The Board has also placed less weight on appellant's comparable numbers 1 and 3 as both are one-story dwellings which differ significantly in design from the subject. The remaining comparable properties in the record are most similar to the subject in age, size, design, location and amenities. They have improvement assessments ranging from \$38.84 to \$43.48 per square foot of living area. The subject's improvement assessment is below the range established by these most similar properties at \$29.58 per square foot of living area. Thus no reduction in the subject's assessment is warranted on this evidence.

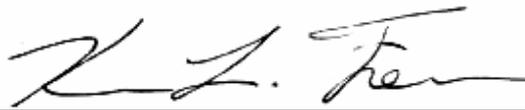
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing 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 appellant 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.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: December 7, 2007



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.