

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jean Richau
DOCKET NO.: 05-00570.001-R-1
PARCEL NO.: 11-17-109-023

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

The subject property has been improved with a 19-year-old primarily two-story and part one-story frame dwelling of 3,518 square feet of living area. The features of the dwelling include central air conditioning, a fireplace, a screened-in porch, a full unfinished basement, and an attached two-car garage of 584 square feet of building area. The property is located in Libertyville, Libertyville Township, Illinois.

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process as the basis of the appeal as to the improvement assessment only. In support of this argument, the appellant submitted assessment data and descriptions of four suggested comparable properties. The comparables were two-story frame dwellings located on one street in the same subdivision as the subject property. The comparable properties were either 19 or 20 years old and contained from 3,550 to 3,770 square feet of living area. All of the comparables featured central air conditioning, a fireplace, one or two decks and/or porches, full unfinished basements, and garages ranging from 484 to 648 square feet of building area. The properties had improvement assessments ranging from \$39.92 to \$40.70 per square foot, while the subject improvement was valued at \$41.52 per square foot. Appellant also made note of a statement by the Libertyville Township Assessor in a letter submitted in this proceeding by the Lake County Board of Review: ". . . [appellant's] Comparables #1 and #3 are both larger homes, which could be expected to have a lower building assessment per square foot, all other things being equal." From that statement, appellant contended that the evidence submitted by the board of review should also result in a reduction of his assessment and

(Continued on Next Page)

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:	\$	47,474
IMPR.:	\$	146,059
TOTAL:	\$	193,533

Subject only to the State multiplier as applicable.

PTAB/cck/11-20

thus appellant requested an assessment for the subject improvement to \$141,811 or \$40.31 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 \$193,533 was presented. In support of the improvement assessment of \$146,059, the board of review submitted a grid analysis with assessment data and descriptions of three comparable properties and a less-detailed listing of properties in the area with only size, assessment data, and condition notations. In addition, property record cards for the subject property and six of the parties' suggested comparables were submitted.

The three suggested comparable properties on the board of review's detailed grid analysis were two-story frame dwellings which were 19 or 20 years old ranging in size from 3,320 to 3,686 square feet of living area. The properties featured central air conditioning, one or two fireplaces, decks and porches, full unfinished basements, and garages ranging in size from 506 to 628 square feet of building area. These properties had improvement assessments ranging from \$40.98 to \$41.68 per square foot of living area.

The second, less detailed, grid of nearby properties reflects dwellings ranging in size from 3,312 to 3,697 square feet of living area with assessments ranging from \$40.29 to \$43.41 per square foot of living area; the grid provides no other details as to the style, design, or amenities of these properties. Furthermore, by letter from the township assessor and confirmed by testimony by the deputy assessor, the subject property which abuts high transmission power lines and a number of properties which abut a nearby major thoroughfare have been afforded uniform percentage reductions in their land assessments to reflect a reduction in their respective market values due to these factors. As a result of this analysis, the board of review requested confirmation of the subject's assessment.

On cross-examination, the deputy township assessor explained that larger homes may have a lower assessment on a per square foot basis than another smaller dwelling since there is usually no addition of a second kitchen or a second fireplace. However, all other factors are not equal when amenities of the properties vary, whether it is additional porches or decks, larger basements, or brick facing on the dwelling, each of which adds to the per square foot assessment of the property.

After reviewing the record 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 therefore a reduction is 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 submitted seven comparable properties for the Board's consideration which are all similar in style, location, age and exterior construction to the subject property. While the land assessment is not at issue, it is noted by the Property Tax Appeal Board that six of the seven comparable properties have identical land assessments which purportedly reflects their locations to high tension power lines or a major thoroughfare as described by the deputy township assessor at the hearing, making the properties similar to the subject property. The per square foot improvement assessments of these seven suggested similar comparables submitted by the parties range from \$39.92 to \$41.68 per square foot of living area and support the board of review's assessment of \$41.52 per square foot of living area of the subject property. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by these most comparable properties contained in the record.

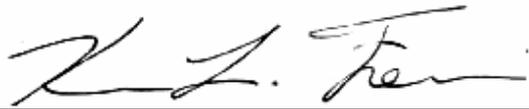
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing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