

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Cozzi
DOCKET NO.: 05-00641.001-R-1
PARCEL NO.: 15-33-108-020

The parties of record before the Property Tax Appeal Board are Michael Cozzi, the appellant, by attorney David C. Dunkin of Arnstein & Lehr LLP, in Chicago, and the Lake County Board of Review.

The subject property is described as a split level style dwelling of frame construction built in 1984 that contains 2,208 square feet of living area. Features of the home include central air-conditioning, one fireplace, an attached 460 square foot garage and a partial unfinished basement.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of five comparable properties located in close proximity to the subject. The comparables consist of frame or brick and frame dwellings that were built from 1979 to 1980 and contain 2,424 square feet of living area. The comparables have features that include one fireplace, garages that contain 462 square feet of building area and partial unfinished basements. These properties have improvement assessments ranging from \$96,515 to \$99,289 or from \$39.82 to \$40.96 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$87,922 or \$39.82 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$116,377 was disclosed. The subject has an improvement assessment of \$99,452 or \$45.04 per square foot of living area. To demonstrate the subject property is being equitably assessed the board of review submitted information on six comparable

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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:	\$	16,925
IMPR.:	\$	99,452
TOTAL:	\$	116,377

Subject only to the State multiplier as applicable.

PTAB/EEB/Oct.07/2005-00641

properties. The comparables were located in the same neighborhood code, as assigned by the local assessor, as the subject. The properties were improved with one-story or two-story single family dwellings of frame exterior construction that ranged in size from 1,886 to 2,664 square feet of living area. The dwellings were built in 1984 or 1985. Five of the comparables had a partial unfinished basement and five had at least one fireplace. Each home had central air conditioning and an attached 460 square foot garage. These comparables had total assessments ranging from \$110,588 to \$127,118 and improvement assessments ranging from \$97,268 to \$111,597 or from \$41.89 to \$54.19 per square foot of living area. The assessor was not present to testify regarding the comparable properties and the board of review's representative had not viewed the comparables submitted as evidence.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued assessment inequity as the basis of the appeal. 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 a reduction is not warranted.

The record contains eleven assessment comparables submitted by the parties. The Board finds little distinction between the part one-story, part two-story or split-level designs, and therefore consider all of the comparables submitted by the parties to be generally similar to the subject property in design. The Board finds the board of review's comparable one is very similar to the subject, however, the Board finds this comparable is inferior to the subject in that it does not have a basement as does the subject. The Board gave less weight to the board of review's comparables one through three and comparables five and six due to their differences from the subject in size and/or basement. The Board finds the best evidence contained in the record are the appellant's five equity comparables and comparable four submitted by the board of review. These comparables were generally more similar to the subject in size and most other features. These six comparables had improvement assessments ranging from \$39.82 to \$45.72 per square foot of living area. The subject property

has an improvement assessment of \$45.04 per square foot of living area, which is within the range established by the six most similar comparables.

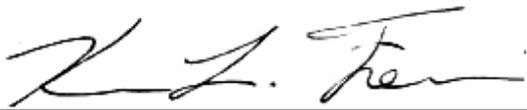
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing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

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject's improvement assessment as established by the board of review is correct.

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.