

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William and Cindy Batz  
DOCKET NO.: 05-00717.001-R-1  
PARCEL NO.: 07-26-414-012

The parties of record before the Property Tax Appeal Board are William and Cindy Batz, the appellants, and the Lake County Board of Review.

The subject property consists of a 9-year old, two-story style single-family dwelling of frame construction containing 2,254 square feet of living area with a full unfinished basement and an attached two-car garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellants submitted a grid analysis detailing four suggested comparable properties. The comparables are located in close proximity to the subject. The comparables are two-story frame dwellings between 8 and 10 years old. The comparables contain from 2,094 to 2,869 square feet of living area and have improvement assessments ranging from \$32.49 to \$42.26 per square foot of living area. The subject property has an improvement assessment of \$46.00 per square foot of living area. Based on this evidence, the appellants 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 final assessment of \$120,359 was disclosed. The subject's assessment reflects a market value of \$363,513 using the 2005 three-year median level of assessments of 33.11% for Lake County as determined by the Illinois Department of Revenue. In support of the subject's assessment, the board of review offered a grid analysis detailing four

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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:	\$	16,675
IMPR.:	\$	103,684
TOTAL:	\$	120,359

Subject only to the State multiplier as applicable.

PTAB/eeb/Mar.08/2005-00717

suggested comparable properties located in the same subdivision as the subject. The comparable properties consist of two-story, frame dwellings built between 1995 and 1997. The dwellings contain from 2,258 to 2,372 square feet of living area and have improvement assessments prior to board of review action ranging from \$48.65 to \$49.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

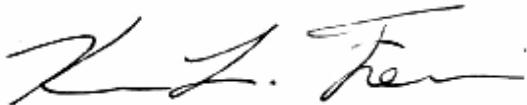
The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County 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 the appellants have not overcome this burden.

Both parties presented assessment data on a total of seven equity comparables that were generally similar to the subject in size, location, design, exterior construction and age. The Board gave less weight to the board of review's comparable 4 because the finished basement was dissimilar to the subject's basement. The most similar comparables had improvement assessments ranging from \$32.49 to \$49.38 per square foot of living area. The subject's improvement assessment of \$48.71, prior to board of review equalization, and \$46.00 per square foot of living area after board of review equalization, is within the range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not 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: May 30, 2008



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

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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.