

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Pravina Kusumgar
DOCKET NO.: 05-00812.001-R-1
PARCEL NO.: 15-19-404-001

The parties of record before the Property Tax Appeal Board are Pravina Kusumgar, the appellant, by attorney Edward Larkin of Larkin & Larkin, Park Ridge, Illinois; and the Lake County Board of Review.

The subject property consists of a two-story frame dwelling containing 3,800 square feet of living area that was built in 1989. Features include a partial unfinished basement, central air conditioning, a fireplace, and a 704 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board through counsel claiming a lack of uniformity regarding the subject's improvement assessments as the basis of the appeal. In support of this claim, the appellant submitted an equity analysis of three suggested comparables located along the subject's street. The appellant indicated the comparables are two-story frame and masonry dwellings. However, property record cards submitted by the board of review show the dwellings consist of a part one-story, part two-story, and part split-level style dwelling and two, split-level style dwellings. The dwellings were built from 1962 to 1980, with comparables 1 and 3 having effective ages of 1963 and 1998. Comparable 2 has a small partial unfinished basement while comparables 1 and 3 do not have basements. Other features include central air conditioning, one or two fireplaces, and attached garages ranging in size from 838 to 1,358 square feet. The dwellings range in size from 3,497 to 5,460 square feet of living area and have improvement assessments ranging from \$132,455 to \$172,922 or from \$31.67 to \$37.88 per square foot of living area. The subject property has an improvement assessment of \$161,997 or \$42.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$204,762 was disclosed. In support of the subject's assessment, the board of

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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:	\$	42,765
IMPR.:	\$	161,997
TOTAL:	\$	204,762

Subject only to the State multiplier as applicable.

review submitted property record cards and an assessment analysis of three suggested comparables located one block within the subject's subdivision. The comparables consist of two-story frame or frame and masonry dwellings that were built from 1989 to 1990. Features include unfinished basements, central air conditioning, one fireplace, and attached garages ranging in size from 650 to 782 square feet. The dwellings range in size from 3,458 to 3,926 square feet of living area and have improvement assessments ranging from \$148,103 to \$160,222 or from \$40.69 to \$43.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The appellant argued 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 appellant has not overcome this burden.

The parties submitted six assessment comparables for the Board's consideration. The Board placed diminished weight on the comparables submitted appellant due their dissimilar design, age, size and features when compared to the subject. The Property Tax Appeal Board finds the comparables submitted by the board of review are most representative of the subject in age, size, design, location and amenities. These comparables have improvement assessments ranging from \$148,103 to \$160,222 or from \$40.69 to \$43.38 per square foot of living area. The subject property has an improvement assessment of \$161,997 or \$42.63 per square foot of living area. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported by the most similar assessment comparables contained in this 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 contained in the record disclose that properties located in similar geographic 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. As a result of this analysis, the Board finds no reduction in the subject's assessment 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

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 5, 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 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.