

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dominic Poeta  
DOCKET NO.: 05-00931.001-R-1  
PARCEL NO.: 16-15-419-062

The parties of record before the Property Tax Appeal Board are Dominic Poeta, the appellant, by attorney Mitchell L. Klein of the Law Offices of Schiller, Klein & McElroy, P.C., in Chicago, Illinois, and the Lake County Board of Review.

The subject property is improved with an 8-year old, two-story dwelling of masonry construction containing 5,030 square feet of living area. Features include central air conditioning, one fireplace, a full basement, and a one-car attached garage of 1,518 square feet of building area. The property is located in Highwood, Moraine Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. No dispute was raised concerning the land assessment. The appellant submitted information on three comparable properties in a grid analysis along with color photographs. The comparables were described as two-story masonry dwellings that range in age from 4 to 8 years old. Features include central air conditioning, one or two fireplaces, a full basement, and a garage ranging in size from 555 to 764 square feet of building area. The comparables range in size from 4,528 to 5,204 square feet of living area and have improvement assessments ranging from \$207,830 to \$238,911 or from \$45.22 to \$45.91 per square foot of living area. The subject's improvement assessment is \$235,187 or \$46.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$229,770 or \$45.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the current assessment, the board of review presented descriptions and assessment information in a grid analysis on three comparable properties along with a letter from the Moraine Township Assessor. The comparables consist of one and one-half

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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:	\$	61,677
IMPR.:	\$	235,187
TOTAL:	\$	296,864

Subject only to the State multiplier as applicable.

or two-story stucco or masonry dwellings that range in age from 9 to 75 years old. Features include central air conditioning, one or two fireplaces, a basement, one of which was partially finished, and garages ranging in size from 513 to 819 square feet of building area. The dwellings range in size from 4,559 to 5,093 square feet of living area and have improvement assessments ranging from \$205,155 to \$221,736 or from \$43.54 to \$45.00 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of six comparables for the Board's consideration. The Board finds that board of review comparables #1 and #3 are substantially older than the subject property and have been given less weight in the Board's analysis for this reason. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$44.29 to \$45.91 per square foot of living area. The subject's improvement assessment of \$46.76 per square foot of living area is slightly above this range. The subject has a substantially larger garage than all of the comparables presented; the subject garage consists of 1,518 square feet of building area as compared to the most similar comparables which have garages ranging from 555 to 819 square feet of building area. Thus, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not warranted on this record.

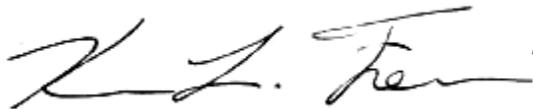
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly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



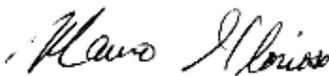
Chairman



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: June 19, 2009



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.