PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Wes Palmer
DOCKET NO.: 05-01361.001-R-1
PARCEL NO.: 14-22-307-008

The parties of record before the Property Tax Appeal Board are Wes Palmer, the appellant, by attorney Edward Larkin of Larkin & Larkin, in Park Ridge, and the Lake County Board of Review.

The subject property consists of a 16 year-old, two-story style Waterford Model brick and frame dwelling that contains 2,320 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 462 square foot garage and a partial unfinished basement.

Through his attorney, the appellant 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 three comparable properties located on the subject's street and block. The comparables consist of two-story style frame or brick and frame dwellings that are 16 years old and range in size from 2,551 to 2,928 square feet of living area. Features of the comparables include central air-conditioning, garages that contain 420 or 440 square feet of building area and full or partial unfinished basements. Two comparables have a fireplace. These properties have improvement assessments ranging from $106,492 to $120,157 or from $41.01 to $41.75 per square foot of living area. The subject has an improvement assessment of $101,093 or $43.57 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $80,000 or $34.48 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 $132,279 was disclosed. In support of the subject's improvement assessment, the board of review submitted the subject's property record card, as well as photographs, property record cards and a grid analysis

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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:	$	31,186
IMPR.:	$	101,093
TOTAL:	$	132,279

Subject only to the State multiplier as applicable.

PTAB/MRT/4/15/08

of three comparable properties. The board of review also submitted property record cards and photographs of the appellant's comparables, a letter prepared by the township assessor and a list of 40 Waterford model homes in the subject's subdivision which depicted these properties' estimated market values for land, improvements and total. The board of review's comparables consist of two-story style frame or brick and frame dwellings that are 16 years old and contain 2,320 square feet of living area like the subject. Features of the comparables include central air-conditioning, one fireplace, 462 square foot garages and partial basements, one of which is finished. These properties have improvement assessments ranging from $99,546 to $103,419 or from $42.91 to $44.58 per square foot of living area. The assessor's letter indicated the median improvement assessment for all the Waterford Model homes in the subject's subdivision was approximately $43.75 per square foot, with the subject's improvement assessment at $43.57 per square foot. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During the hearing, the board of review called the deputy township assessor as a witness. The witness testified the comparables submitted by the appellant, while located near the subject, are nevertheless examples of a different model home. The board of review's comparables are Waterford Model Homes like the subject.

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 appellant's 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 appellant has not overcome this burden.

The Board finds the parties submitted six comparables for its consideration. The Board finds all the comparables were located in the subject's subdivision and were similar to the subject in many respects, but the comparables submitted by the board of review were identical to the subject in design, age, living area, basement area and garage size. Two of the appellant's comparables were larger in living area when compared to the subject and were given less weight in the Board's analysis for

this reason. The most representative comparables in the record had improvement assessments ranging from $41.75 to $44.58 per square foot of living area. The subject's improvement assessment of $43.57 per square foot of living area falls within this range. The Board further finds the list of 40 Waterford Model homes in the subject's subdivision that was submitted by the board of review indicates their improvement assessments range from approximately $43.05 to $49.97 per square feet of living area, with the subject's improvement assessment of $43.57 per square foot falling below the median improvement assessment of $43.76 per square foot. The Board finds the evidence and testimony in the record demonstrates the subject is equitably assessed.

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 property's assessment as established by the board of review is correct.

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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: April 25, 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.