PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steven Adatto and Corinne Bronson-Adatto
DOCKET NO.: 05-01479.001-R-1
PARCEL NO.: 16-15-112-027

The parties of record before the Property Tax Appeal Board are Steven Adatto and Corinne Bronson-Adatto, the appellants, and the Lake County Board of Review.

The subject property is a two-story style frame and masonry dwelling containing 2,568 square feet of living area that was built in 1959 situated on a slab foundation. Features include two full baths with one half-bath, central air conditioning, a fireplace and a 440 square foot attached garage.

Steven Adatto appeared on behalf of the appellants before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellants submitted a grid analysis detailing four comparable properties. The comparables are located in close proximity to the subject. They consist of one, two-story and two, three-story frame and masonry dwellings built from 1959 to 1963. The homes have central air conditioning, a fireplace and bathrooms ranging from two full baths with one half-bath to three full baths. Two of the comparables have partially finished basements of 625 and 912 square feet, respectively. They have garages ranging from 483 to 550 square feet of building area. The homes range in size from 2,362 to 3,475 square feet of living area. These properties have improvement assessments ranging from $75,863 to $103,988 or from $28.38 to $32.12 per square foot of living area. The subject property has an improvement assessment of $84,545 or $32.92 per square foot of living area.

In support of the overvaluation claim, the appellants submitted one comparable sale. This comparable sold in 2005 for a price of $690,000 or $198.56 per square foot of living area, including

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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:	$	53,262
IMPR.:	$	84,545
TOTAL:	$	137,807

Subject only to the State multiplier as applicable.

PTAB/EEB/Jan.08/2005-01479

land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $137,807 was disclosed. In support of the subject's assessment, the board of review submitted a brief, a grid analysis detailing three suggested comparable properties and property record cards. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The comparables are two-story frame and masonry dwellings built from 1956 to 1962. They have central air conditioning, at least two full baths with one half-bath and attached garages of at least 525 square feet of building area. Two of the comparables have a fireplace. They range in size from 2,376 to 2,472 square feet of living area and have improvement assessments ranging from $94,418 to $95,324 or from $38.53 to $39.74 per square foot of living area.

The board of review did not present direct evidence to refute the appellants' overvaluation claim, but relied on the appellants' own evidence to support the subject's assessment. The evidence disclosed the subject's total assessment of $137,807 reflects a market value of approximately $416,210 using the 2005 three year median level of assessments for Lake County of 33.11% as determined by the Illinois Department of Revenue. The subject's assessment reflects a market value of $162.08 per square foot of living area, including land, which is less than the appellants' comparable #1 that sold in 2005 for $198.56 per square foot of living area, including land, indicating the subject's assessment is not excessive in relation to its market value. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants contend assessment inequity as one basis of the appeal. 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 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 the appellants have not overcome this burden.

The Board finds the parties submitted six assessment comparables for consideration. The Board placed less weight on the appellant's comparables because of their dissimilar design and/or dissimilar basement area when compared to the subject. The Board finds the board of review's comparables to be most similar to the

subject in size, construction and most other features. The evidence submitted indicates these properties have improvement assessments ranging from $38.53 to $39.74 per square foot of living area and support the subject's improvement assessment of $32.92 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of $32.92 per square foot of living area is less than the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted on this basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellants submitted one recent sale comparable that occurred in 2005. This comparable sold in 2005 for $690,000 or $198.56 per square foot of living area, including land. The subject's assessment reflects a market value of $162.08 per square foot of living area, including land, using the 2005 three year median level of assessments of 33.11% for Lake County as determined by the Illinois Department of Revenue. This sale comparable supports the subject's assessment and a reduction on this basis is not warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellants' overvaluation argument, the Board finds the appellants failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

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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: February 29, 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.