PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Valery Zhukov
DOCKET NO.: 05-02564.001-R-1
PARCEL NO.: 16-28-312-027

The parties of record before the Property Tax Appeal Board are Valery Zhukov, the appellant, and the Lake County Board of Review.

The subject property consists of a one-story brick dwelling containing 1,202 square feet of living area that was constructed in 1938. Features include a 1,069 square foot unfinished basement, central air conditioning, a fireplace, and a 280 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment. In support of the inequity claim, the appellant submitted property information sheets, photographs and an assessment analysis of the subject and three suggested comparables. The appellant contends the subject dwelling contains 1,069 square fee of living area. However, both the subject's property information sheet submitted by the appellant and the property record card submitted by the board of review depict the subject dwelling as containing 1,202 square feet of living area.

The comparables submitted by the appellant consist of one-story brick dwellings that are from 49 to 51 years old that are located in close proximity to the subject. Features include full or partial unfinished basements, central air conditioning, one or two fireplaces, and garages that range in size from 252 to 504 square feet. Comparable 3 has 742 square feet of finished basement area. The dwellings range in size from 1,484 to 1,577 square feet of living area and have improvement assessments ranging from $68,203 to $71,502 or from $43.25 to $45.98 per square foot of living area. The subject property has an improvement assessment of $57,793 or $48.08 per square foot of living area. The appellant contends the overall condition of the subject property is worse than the comparables. The appellant further argued the subject dwelling backs to a church making life more difficult because visitors park cars in front of the subject property.

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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:	$	38,011
IMPR.:	$	57,793
TOTAL:	$	95,804

Subject only to the State multiplier as applicable.

The appellant also indicated the subject property was the matter of an appeal before the Property Tax Appeal Board the prior assessment year under docket number 04-02598.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to $71,395 based on a stipulation by the parties. Based on this evidence, the appellant requested a reduction in the subject's assessment commensurate with the Board's 2004 decision plus application of township equalization factor(s) for the 2005 assessment year pursuant to Section 16-185 of the Property Tax Code pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $95,804 was disclosed. The board of review submitted a letter in response to the appeal, property record cards and two assessment analyses detailing seven suggested assessment comparables located in close proximity to the subject. The letter revealed that the 2005 assessment year was the beginning of the new general assessment period for West Deerfield Township, where the subject is located. (35 ILCS 200/9-155, 9-220, and 9-225). Thus, the board of review argued the Property Tax Appeal Board's prior year's decision should not be carried forward.

The board of review's comparables consists of one-story brick, frame or brick and frame dwellings that were built from 1911 to 1959. The comparables have full or partial basements that contain from 704 to 1,395 square feet. Two comparables have 420 to 484 square feet of finished basement area. Five comparables have attached garages that range in size from 240 to 502 square feet and two comparables have detached garages that contain 420 and 484 square feet. All the comparables have central air conditioning and five comparables have one or two fireplaces. The dwellings range in size from 1,278 to 1,409 square feet of living area and have improvement assessments ranging from $58,036 to $74,532 or from $45.41 to $53.43 per square foot of living area. The board of review argued the subject's improvement assessment of $57,793 or $48.08 per square foot of living area is supported. 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 no reduction in the subject property’s assessment is warranted.

The appellant argued the subject property inequitably assessed. In addition, the appellant noted the subject property was the matter of an appeal before the Property Tax Appeal Board the prior year under docket number 04-02598.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to $71,395 based on a

stipulation the parties. The appellant requested a reduction in the subject's 2005 assessment commensurate with the Board's 2004 decision plus application of township equalization factor(s) pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Property Tax Appeal Board finds the appellant's reliance on Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to be misplaced. 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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the **remainder of the general assessment period** (emphasis added) as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185).

Based on this statutory language, the Board finds its 2004 decision shall not be carried forward to the subsequent assessment year. The evidence contained in this record shows the 2005 assessment year for West Deerfield Township, where the subject is situated, is a different general assessment period than the 2004 assessment year. Therefore, the Board finds the provision of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) as cited by the appellant is inapplicable.

The appellant also argued that the subject property was inequitably assessed. 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 evidence, the Board finds the appellant failed to overcome this burden of proof and no reduction is warranted.

The record contains assessment information for 10 suggested comparables submitted by the parties for the Board's consideration. The Board placed diminished weight on three comparables because they have finished basement areas, unlike the subject. The Board finds the remaining seven comparables are most similar to the subject in size, style, location and amenities. The Board recognized these properties are somewhat newer in age when compared to the subject. These most similar comparables have improvement assessments ranging from $58,036 to $71,502 or from $43.25 to $50.82 per square foot of living area.

The subject property has an improvement assessment of $57,793 or $48.08 per square foot of living area. The Board finds the subject's improvement assessment is less than the most similar comparables' improvement assessments and falls within the range established by the most similar comparables on a per square foot basis. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

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 contained in the record disclose that properties located in a 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

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: January 23, 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.