

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Zwierlein, Trustee  
DOCKET NO.: 06-00051.001-R-1  
PARCEL NO.: 10-16-402-043

The parties of record before the Property Tax Appeal Board are Zwierlein, Trustee, the appellant, by attorney Edward P. Larkin of Park Ridge, Illinois, and the Lake County Board of Review.

The subject property consists of a two-story style brick dwelling built in 2000 that contains 4,018 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 638 square foot garage and a full unfinished basement.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process for the subject's improvement as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of this argument, the appellant submitted a brief and a grid analysis of three comparables. The board of review provided the property record cards of the appellant's comparables which depict the appellant's comparables as two-story, frame or brick and frame properties. The comparables were built from 1992 to 1998 and range in size from 3,543 to 4,000 square feet of living area. The comparables have features that include one or two fireplaces, central air-conditioning, full unfinished basements and attached garages ranging from 600 to 768 square feet of building area. The comparables have improvement assessments ranging from \$156,562 to \$174,382 or from \$43.23 to \$44.19 per square foot of living area. The subject has an improvement assessment of \$181,147 or \$45.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$250,613 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs, a grid analysis of three equity comparables and two sales comparables. The equity comparables consist of two-story style brick, frame or

(Continued on Next Page)

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:	\$	69,466
IMPR.:	\$	181,147
TOTAL:	\$	250,613

Subject only to the State multiplier as applicable.

brick and frame dwellings that were built from 1996 to 2000 and range in size from 3,975 to 4,157 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, full unfinished basements and attached garages ranging from 682 to 768 square feet of building area. The properties are situated in the subject's neighborhood. The equity comparables have improvement assessments ranging from \$182,630 to \$191,771 or from \$45.94 to \$46.26 per square foot of living area.

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 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 equity comparables for its consideration. The Board finds the best evidence of the subject's property characteristics and the appellant's comparables characteristics are found in the property record cards submitted by the board of review, which was unrefuted by the appellant. The Board gave no weight to the sales comparables submitted by the board of review because it does not address the appellant's equity argument. The Board finds both parties submitted equity comparables generally similar to the subject in age, size, location and most other amenities. The Board recognizes the exterior construction of the properties and/or design as described in this record may vary from the subject. The equity comparables had improvement assessments ranging from \$43.23 to \$46.26 per square foot of living area. The subject's improvement assessment of \$45.08 per square foot of living area is within the range established by both parties' comparables. After considering the adjustments and differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is supported by 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 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.

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.



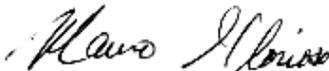
Chairman



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: July 28, 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.