

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jonathan Fulton
DOCKET NO.: 06-00116.001-R-1
PARCEL NO.: 11-32-104-027

The parties of record before the Property Tax Appeal Board are Jonathan Fulton, 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 a 7-year old, two-story dwelling of frame and masonry construction known as a Prescott model containing 3,214 square feet of living area with a full basement of 1,636 square feet, central air conditioning, two fireplaces, and an attached one-car garage of 440 square feet of building area. The property is located in Vernon Hills, Libertyville Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. No dispute was raised concerning the land assessment. In support of the improvement assessment inequity argument, the appellant submitted information on three comparable properties, two of which were located on the same street as the subject. The comparables were described as two-story masonry dwellings that range in age from 7 to 8 years old for consideration. Features include basements of 1,636 square feet of building area, central air conditioning and 440 square foot garages. Two comparables have one fireplace each. The comparables range in size from 3,206 to 3,241 square feet of living area and have improvement assessments ranging from \$136,700 to \$138,179 or from \$42.63 to \$42.64 per square foot of living area. The subject's improvement assessment is \$140,651 or \$43.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$137,044 or \$42.64 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 assessment, the board of review presented a letter from the Libertyville Township Assessor along with a grid

(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:	\$	32,320
IMPR.:	\$	140,651
TOTAL:	\$	172,971

Subject only to the State multiplier as applicable.

analysis of three suggested comparables and a grid of the appellant's comparables with differences in data noted.

In her letter, the assessor noted the subject is located in a neighborhood of 131 tract homes consisting of nine different models; she further presented evidence that there are ten Prescott models in the subject's neighborhood. These ten models ranged in size from 3,206 to 3,259 square feet of living area and had building assessments ranging from \$42.63 to \$44.25 per square foot of living area. Beyond their respective parcel identification numbers and some market value data, no further details concerning these ten properties were submitted.

In the grid analysis submitted in support of the assessment, two of the three comparables suggested by the assessor were located on the same street as the subject. The comparables were described as two-story frame and masonry Prescott model dwellings that range in age from 7 to 8 years old. Features include basements of either 1,636 or 1,679 square feet of building area, central air conditioning, a fireplace, and an attached garage of 440 square feet. The dwellings range in size from 3,214 to 3,259 square feet of living area and have improvement assessments ranging from \$137,896 to \$141,638 or from \$42.90 to \$43.46 per square foot of living area.

In response to the appellant's evidence, the assessor prepared a grid of the appellant's three comparables noting that these were the three lowest improvement assessments in the neighborhood on a per square foot basis due to the fact that these properties have fewer amenities. In the grid, the assessor highlighted details of fewer bathroom fixtures; fewer fireplaces; no deck, patio or porch; and/or a smaller open frame porch as compared to the subject.

Lastly, the board of review through the assessor presented market value evidence concerning three Prescott Models in the subject's neighborhood.

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 Board also finds the board of review's market value evidence is non-responsive to the

appellant's equity argument and will not be considered further on this record.

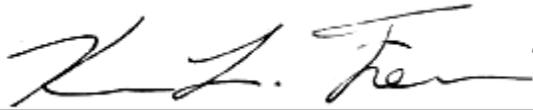
The parties submitted a total of six comparable properties for the Board's consideration. All of the properties are similar to the subject in terms of size, design, exterior construction, location and age. The differences arise in items such as number of fireplaces, decks/patios and open frame porches. Due to their similarities to the subject, all six comparables were considered by the Board. These comparables had improvement assessments that ranged from \$42.63 to \$43.46 per square foot of living area. The subject's improvement assessment of \$43.76 per square foot of living area is slightly above this range. The subject has one more fireplace than any of the comparables presented. 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.



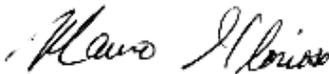
Chairman



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.