

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dennis Owczarski
DOCKET NO.: 06-00336.001-R-1
PARCEL NO.: 05-26-102-006

The parties of record before the Property Tax Appeal Board are Dennis Owczarski, 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 and frame dwelling built in 1976 that contains 2,256 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 528 square foot garage and a full unfinished basement. The subject is situated on a 71,765 square foot lot next to Fischer Lake with 19,530 square feet of land area located under water in Fischer Lake.

The appellant, through counsel, 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 brief and a grid analysis of three frame and masonry comparable properties. The comparables were described as two-story dwellings that were built in 1963 or 1978 and range in size from 2,244 to 2,882 square feet of living area. The comparables have features that include one or two fireplaces and central air-conditioning. Two of the comparables have garages of 484 and 638 square feet of building area, respectively. In addition, the comparables have unfinished basements ranging from 216 to 660 square feet. The comparables are situated on lots ranging from 40,300 to 41,230 square feet of land area with land assessments ranging from \$23,265 to \$26,369 or \$0.58 and \$0.64 per square foot of land area, respectively. The properties have improvement assessments ranging from \$58,950 to \$67,571 or from \$22.75 to \$26.20 per square foot of living area. The subject has a land assessment of \$33,726 or \$0.47 per square foot with an improvement assessment of \$66,797 or \$29.61 per square foot of living area.

The appellant argued that all of the comparables were located within the same subdivision as the subject and all were of average condition, like the subject. The appellant requested the

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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:

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| LAND: | \$ | 33,726 |
| IMPR.: | \$ | 66,797 |
| TOTAL: | \$ | 100,523 |

Subject only to the State multiplier as applicable.

subject's improvement assessment be reduced to \$24.32 per square foot of living area, which is the average per square foot improvement assessment of the comparables. Further, the appellant argued that Fischer Lake is subject to pollutants and contamination and is no longer swimmable, thereby limiting its recreational use. It was argued that because of the contamination, the subject's market value is reduced. Based on this evidence, the appellant 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 \$100,523 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs, a GIS map and a grid analysis of three comparable properties. The comparables consist of two-story style brick and frame dwellings that were built from 1964 to 1978 and range in size from 1,902 to 2,880 square feet of living area. Features of the comparables include central air-conditioning, a fireplace and an attached garage ranging from 462 to 672 square feet of building area. The properties are situated in the subject's neighborhood on lots ranging from 41,032 to 57,350 feet of land area with two of the comparables having some land under water, similar to the subject. They have land assessments ranging from \$19,827 to \$34,076 or from \$0.43 to \$0.64 per square foot of land area. These properties have improvement assessments ranging from \$55,559 to \$83,531 or from \$29.00 to \$32.60 per square foot of living area.

The board of review further argued that the appellant's comparables consisted of two, tri-level dwellings and one, split-level dwelling. In addition, it was argued that two of the appellant's comparables were not influenced by water, similar to the subject. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During rebuttal, the appellant argued that the board of review's evidence did not address the contaminants and pollutants contained in Fischer Lake which reduce the subject's market value. It was further argued that the board of review's comparables contained more bathrooms and amenities than the subject.

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 comparables for its consideration. Based on the testimony and unrefuted property record cards, the Board finds the appellant's comparables were not two-story dwellings as described by the appellant. In addition, two of the appellant's comparables were not influenced by water like the subject. One of the comparables has a much smaller basement than the subject and one does not have a garage. For these reasons, the Property Tax Appeal Board gave the appellant's comparables reduced weight in the Board's analysis. The Property Tax Appeal Board finds the board of review's comparables were generally similar to the subject in design, location, exterior construction, size, age, basement area and most other features. Therefore, these properties were given more weight in the Board's analysis. These properties had improvement assessments ranging from \$29.00 to \$32.60 per square foot of living area with land assessments ranging from \$0.43 to \$0.64 per square foot of land area. The subject's improvement assessment of \$29.61 per square foot of living area and land assessment of \$0.47 per square foot of land area are within these ranges and are supported by the most comparable properties contained in this record.

The Board gave no weight to the appellant's argument regarding pollution and contaminates of the lake where the subject is situated. The Board finds the appellant failed to submit market data or other documentary evidence that would support a reduction in the subject's assessment based on this argument.

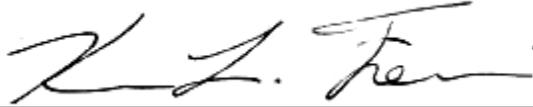
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties 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.

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.



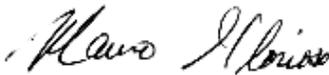
Chairman



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.