

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Daniel A. Ayala
DOCKET NO.: 06-00491.001-R-1
PARCEL NO.: 06-36-401-020

The parties of record before the Property Tax Appeal Board are Daniel A. Ayala, the appellant; and the Lake County Board of Review.

The subject property consists of a 10 year-old, two-story style frame dwelling that contains 2,619 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 528 square foot garage and a partial unfinished basement. The subject is located in Grayslake, Avon Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted information on nine comparables located 0.5 mile to two miles from the subject. The comparable lots range in size from 9,649 to 13,503 square feet of land area and have land assessments ranging from \$18,160 to \$24,631 of \$1.74 to \$2.19 per square foot. The subject has a land assessment of \$22,402 or \$2.13 per square foot.

In support of the improvement inequity argument, the appellant submitted a grid analysis of the same comparable properties used to support the land inequity contention. The comparables consist of two-story style frame or brick and frame dwellings that range in age from 3 to 14 years and range in size from 2,604 to 2,660 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 441 to 660 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$73,058 to \$114,024 or from \$28.06 to \$42.87 per square foot of living area. The subject has an

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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:	\$	22,402
IMPR.:	\$	124,283
TOTAL:	\$	146,685

Subject only to the State multiplier as applicable.

improvement assessment of \$124,283 or \$47.45 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$118,500, its land assessment be reduced to \$21,000 and its improvement assessment be reduced to \$97,500 or \$37.23 per square foot of living area.

During the hearing, the appellant testified his first three comparables were located in a different subdivision from the subject and that the remaining six comparables were located in the subject's subdivision, but in Fremont Township.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$146,685 was disclosed. In support of the subject's land assessment the board of review submitted 29 comparable properties, nineteen of which are located in the subject's subdivision in Avon Township. Ten comparables are located in the subject's subdivision, but in Fremont Township. The comparable lots range in size from 7,840 to 18,344 square feet of land area and have land assessments ranging from \$18,396 to \$28,541 or \$1.56 to \$2.71 per square foot.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of the same 29 comparables used to support the subject's land assessment. The comparables consist of two-story style frame dwellings that range in age from 3 to 12 years and range in size from 2,316 to 2,976 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 506 to 792 square feet of building area and full or partial basements, two of which have finished areas of 844 and 1,040 square feet. Eighteen comparables have one or two fireplaces. These properties have improvement assessments ranging from \$100,916 to \$136,302 or from \$39.89 to \$50.05 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During the hearing the board of review called the Avon Township Deputy Assessor to testify. The witness testified all lots in the subject's subdivision that are in Avon Township are valued according to the same formula. The first 9,000 square feet of land area are valued at \$7.04 per square foot, while land areas greater than 9,000 square feet are valued at \$2.34 per square foot. The witness also testified all 29 comparables submitted by the board of review are the same model home as the subject, but some have differences in living area and features. The witness further testified 2006 was the first year that assessment officials in both Avon and Fremont Townships attempted to resolve differences in assessments in subdivisions that cross township boundaries. Finally, the deputy assessor testified the first

nineteen comparables submitted by the board of review that are in the subject's subdivision and also in Avon Township had improvement assessments ranging from \$46.50 to \$50.05 per square foot of living area.

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 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.

Regarding the land inequity contention, the Board finds the parties submitted 38 comparables. The Board gave less weight to the comparables submitted by the appellant because they were located in a different subdivision or township from the subject. The Board also gave less weight to ten comparables submitted by the board of review because, while they were located in the subject's subdivision, they were in Fremont Township. The Board finds nineteen comparables submitted by the board of review were most similar in location when compared to the subject and had land assessments ranging from \$1.56 to \$2.71 per square foot. The subject's land assessment of \$2.13 per square foot falls within this range. The Board further finds the same methodology was employed to value and assess all lots in the subject's subdivision, including the subject. The Board thus finds the evidence in the record supports the subject's land assessment.

As to the improvement inequity contention, the Board finds all the comparables were similar to the subject in style, exterior construction and most features. However, the Board finds 14 comparables submitted by the board of review were identical in living area when compared to the subject, were similar to the subject in most features and were most similar to it in location. These most representative comparables had improvement assessments ranging from \$46.50 to \$49.53 per square foot of living area. The subject's improvement assessment of \$47.45 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's improvement assessment.

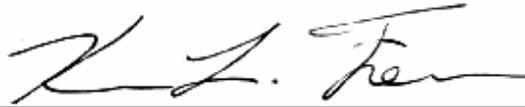
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties 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 regarding either the subject's land or improvements 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: April 25, 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.