

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steven & Veronica Spradlin
DOCKET NO.: 06-00512.001-R-1
PARCEL NO.: 06-26-111-051

The parties of record before the Property Tax Appeal Board are Steven & Veronica Spradlin, the appellants, and the Lake County Board of Review.

The subject property consists of a 49 year-old, one-story style frame dwelling that contains 1,569 square feet of living area. Features of the home include a 288 square foot garage and a partial finished basement.

The appellants submitted evidence to 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 grid analysis of four comparable properties located within two blocks of the subject. The comparables consist of two, one-story frame dwellings; one, 1.5-story frame dwelling; and one, two-story frame dwelling. The comparables range in age from 43 to 50 years and range in size from 1,176 to 2,080 square feet of living area. Features of the comparables include garages that contain from 288 to 768 square feet of building area. Three comparables have full or partial basements, two of which have finished areas of 342 and 1,176 square feet. One comparable has no basement. Two comparables have central air-conditioning and two have a fireplace. These properties have improvement assessments ranging from \$44,436 to \$56,481 or from \$27.15 to \$44.13 per square foot of living area. The subject has an improvement assessment of \$67,055 or \$42.74 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$52,216 or \$33.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$77,425 was

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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:	\$	10,370
IMPR.:	\$	67,055
TOTAL:	\$	77,425

Subject only to the State multiplier as applicable.

disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located in the same assessor's assigned neighborhood code as the subject. The board of review's comparable 3 is the same property as the appellants' comparable 2. The comparables consist of one-story style frame or brick dwellings that range in age from 39 to 50 years and range in size from 1,176 to 1,584 square feet of living area. Features of the comparables include garages that contain from 288 to 648 square feet of building area. Five comparables have full or partial basements, two of which have finished areas of 1,080 and 1,584 square feet. Four comparables have central air-conditioning and three have a fireplace. These properties have improvement assessments ranging from \$49,868 to \$77,920 or from \$35.93 to \$50.49 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

The Board finds the parties submitted ten comparables for its consideration, although the board of review's comparable 3 and the appellants' comparable 2 are the same property. Of the nine total comparables, the Board gave less weight to two of the appellants' comparables 3 and 4 because their 1.5-story and two-story designs differed from the subject's one-story design. The Board gave less weight to the appellants' comparables 1 and 2, because they were significantly smaller in living area when compared to the subject. The Board gave less weight to the board of review's comparables 2 and 6 because their brick exteriors differed from the subject's frame exterior. The Board finds the board of review's comparables 1, 4 and 5 were most similar to the subject in terms of exterior construction, size and features and had improvement assessments ranging from \$35.93 to \$49.19 per square foot of living area. The subject's improvement assessment of \$42.74 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's 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 appellants 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: April 1, 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.