

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Paul F. and Lilynn A. Kattner
DOCKET NO.: 06-00632.001-R-2
PARCEL NO.: 07-05-401-006

The parties of record before the Property Tax Appeal Board are Paul F. and Lilynn A. Kattner, the appellants, and the Lake County Board of Review.

The subject property consists of a part two-story and part one-story brick, frame and stone dwelling containing 4,348 square feet of living area that was built in 2003. The dwelling features a full partially finished basement, central air conditioning, two fireplaces and a 1,590 square foot attached garage. The dwelling is situated on a 125,466 square foot lot.

The appellants submitted evidence to the Property Tax Appeal Board claiming a lack of uniformity as the basis of the appeal. In support of this claim, the appellants submitted photographs and an assessment analysis of four suggested comparables located along the subject's street. They consist of three, two-story dwellings and one, part one and part two-story frame, brick or brick and stucco dwellings that were built from 1987 to 1994. Two comparable have finished basements and two comparables have unfinished basements. Other features include central air conditioning, two or three fireplace and garages that contain from 793 to 1,248 square feet. The dwellings range in size from 4,412 to 5,465 square feet of living area and have improvement assessments ranging from \$188,391 to \$243,985 or from \$40.95 to \$47.20 per square foot of living area. The subject property has an improvement of \$374,108 or \$86.04 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$430,654 was disclosed. The subject's assessment reflects an estimated market value of \$1,295,980 using Lake County's 2006 three-year median level of assessments of 33.23%. The board of review indicated the appellants purchased the subject property for \$1,766,600 in February 2005, considerably more than is assessed valuation.

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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:	\$	56,546
IMPR.:	\$	374,108
TOTAL:	\$	430,654

Subject only to the State multiplier as applicable.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of four suggested comparables. They consist of a one and one-half story; a two story; and two, part two and part one-story dwellings of frame or brick construction that were built from 1998 to 2004. Two comparables have partially finished basements and two comparable have unfinished basements. Other features include central air conditioning, two or three fireplaces and attached garages ranging in size from 688 to 968 square feet. The dwellings range in size from 4,397 to 5,780 square feet of living area and have improvement assessments ranging from \$288,422 to \$493,155 or from \$65.60 to \$85.32 per square foot of living area.

Three of the four comparables sold from October 2001 to January 2006 for prices ranging from \$1,025,000 to \$1,536,341 or from \$233.11 to \$265.80 per square foot of living area including land. Based on this evidence the board of review argued the subject property satisfies practical uniformity as held in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169.

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 no reduction in the subject property's assessment is warranted.

The appellants argued 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. The Board finds the appellants have not overcome this burden of proof. When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a

grossly less value or a grossly higher value.
[citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. With respect to the courts' holdings, the Property Tax Appeal Board gave less weight to the comparables submitted by the appellants. All the comparables are older when compared to the subject and comparables 2 and 3 are larger in size when compared to the subject. The Board also gave less weight to comparables 2 and 3 submitted by the board of review due to their larger size when compared to the subject.

The Property Tax Appeal finds comparables 1 and 4 submitted by the board of review are most similar to the subject property in age, size, style, location and amenities. They have improvement assessments of \$288,422 and \$329,444 or \$65.60 and \$70.20 per square foot of living area. In addition, these comparables sold in September 2005 and January 2006 for \$1,025,000 and \$1,180,000. The subject property has an improvement assessment of \$374,108 or \$86.04 per square foot of living area, which is higher than the two most similar comparables contained in this record. However, the Board finds the subject property sold in February 2005 for \$1,766,600, considerably more than the sale prices of the two most similar comparables contained in this record. Based on this analysis, the Board finds the subject's higher improvement assessment is well justified giving consideration to the credible market evidence contained in this record. Thus, the Property Tax Appeal Board finds no reduction in the subject's assessment is warranted based on the evidence in this record.

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.



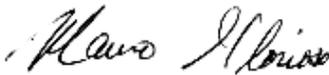
Chairman



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.