

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gary Doyle  
DOCKET NO.: 06-00714.001-R-1  
PARCEL NO.: 12-21-221-013

The parties of record before the Property Tax Appeal Board are Gary Doyle, the appellant, and the Lake County Board of Review.

The subject parcel of 5,250 square feet has been improved with a 78-year old, two-story dwelling of masonry construction containing 2,125 square feet of living area. Features include a partial, unfinished basement of 914 square feet, central air conditioning, one fireplace, and an attached one-car garage of 220 square feet of building area. The property is located in Lake Bluff, Shields Township, Lake County, Illinois.

The basis of appeal checked on the Residential Appeal form was "comparable sales," but no data on the sale of the suggested comparable properties was provided. In the grid analysis, however, the appellant did provide assessment information for the comparables such that the appellant's appeal has been deemed to be based upon unequal treatment in the assessment process.

Appellant requested a reduction in both the land and improvement assessments. In the grid analysis, appellant submitted information on three comparable properties located within two blocks of the subject. The comparable parcels ranged in size from 6,200 to 12,625 square feet of land area and had land assessments ranging from \$61,324 to \$124,872 or \$9.89 per square foot of land area. The subject parcel of 5,250 square feet has a land assessment of \$58,700 or \$11.18 per square foot of land area. Based on this analysis, the appellant requested a reduction in the subject's land assessment to \$51,922 or \$9.89 per square foot of land area.

As to the improvement assessment claim, in the same grid analysis, appellant described three comparable improvements as two-story or three-story frame or masonry dwellings that range in age from 92 to 125 years old. Features include unfinished basements ranging in size from 240 to 1,180 square feet, central air conditioning, one fireplace, and garages ranging in size from

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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:	\$	58,700
IMPR.:	\$	180,273
TOTAL:	\$	238,973

Subject only to the State multiplier as applicable.

396 to 494 square feet of building area. The comparables range in size from 2,068 to 2,590 square feet of living area and have improvement assessments ranging from \$129,900 to \$154,093 or from \$59.50 to \$65.60 per square foot of living area. The subject's improvement assessment is \$180,273 or \$84.83 per square foot of living area. In a cover letter submitted with the appeal, appellant urged particular consideration to the sizes of basements. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$133,088 or \$62.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$238,973 was disclosed. The board of review presented descriptions and assessment information on three comparable properties along with property record cards and color photographs of the subject, the "subject's park and lake views across the street" and the three comparable dwellings.

As to the land assessment claim, the board of review's three suggested comparable parcels range in size from 6,200 to 7,590 square feet of land area. The parcels have land assessments ranging from \$53,326 to \$84,864 or either \$8.60 or \$11.18 per square foot of land area. As to the improvement assessment claim, the board of review's data consisted of one and one-half or two-story frame, masonry, or frame and masonry dwellings. The board of review reports the subject was built in 1928 and the suggested comparables were built between 1920 and 1932. Features of the comparables include unfinished basements ranging in size from 324 to 1,188 square feet, central air conditioning, one fireplace, and a garage ranging in size from 210 to 342 square feet. These comparable dwellings range in size from 2,060 to 2,298 square feet of living area and have improvement assessments ranging from \$167,790 to \$190,567 or from \$81.45 to \$84.31 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 parties submitted a total of six comparables for the Board's consideration. As to the land assessment dispute, the board of review's evidence establishes that the subject and board of

review comparable #3, both located on the same street, have identical per square foot land assessments. Moreover, the property record cards for both the subject and comparable #3 regarding the land have a 30% effective frontage addition. This notation appears to be consistent with the photograph submitted by the board of review indicating the subject property enjoys an unobstructed view across the street to a park and a view of the lake. In the absence of rebuttal evidence refuting these facts, it appears that the land with similar views has been similarly assessed and the evidence does not warrant a reduction in the subject's land assessment.

As to the improvement assessment claim, the parties have submitted six properties for consideration by the Property Tax Appeal Board. Appellant's comparables #1 and #2 and board of review comparable #2 have been given less weight in the Board's analysis due to their frame exterior construction as compared to the subject's masonry construction. Appellant's comparable #3 has also been given less weight in the analysis due to its greater age than the subject dwelling. The Board finds board of review comparables #1 and #3 to be most similar to the subject in size, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$167,790 and \$177,471 or \$81.45 and \$84.31 per square foot of living area. The subject's improvement assessment of \$180,273 or \$84.83 per square foot of living area is slightly above these two most similar comparables in the record. 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 improvement assessment is not warranted.

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.

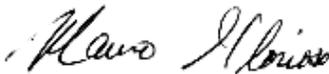
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 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.