

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jon Stewart  
DOCKET NO.: 06-00831.001-R-1  
PARCEL NO.: 16-32-219-003-0000

The parties of record before the Property Tax Appeal Board are Jon Stewart, the appellant, by attorney Edward Larkin of Larkin & Larkin, in Park Ridge, and the Lake County Board of Review.

The subject property consists of a 13,832 square foot parcel improved with a 49 year-old, split level style brick dwelling that contain 1,801 square feet of living area. Features of the home include central air conditioning and a 440 square foot garage.

Through an attorney, the appellant submitted evidence to 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 three comparable properties located on the subject's street. The appellant failed to provide the sizes of the comparable lots, but indicated they had land assessments or \$49,160 or \$67,226. The subject has a land assessment of \$66,685 or \$4.82 per square foot.

In support of the improvement inequity contention, the appellant submitted improvement data on the same three comparables used to support the land inequity argument. The comparables consist of split-level style frame and masonry dwellings that are 49 or 50 years old and range in size from 1,554 to 1,782 square feet of living area. Two comparables have garages that contain 209 or 260 square feet of building area and one comparable has a fireplace. These properties have improvement assessments ranging from \$57,982 to \$65,333 or from \$36.66 to \$37.31 per square foot of living area. The subject has an improvement assessment of \$72,235 or \$40.11 per square foot. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$49,160 and its improvement assessment be reduced to \$66,727 or \$37.05 per square foot.

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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:	\$	66,865
IMPR.:	\$	72,235
TOTAL:	\$	139,100

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$139,100 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject.

Regarding the land inequity argument, the board of review described the comparables as ranging in size from 9,000 to 11,160 square feet of land area and having land assessments ranging from \$56,073 to \$62,575 or from \$5.61 to \$6.23 per square foot of land area.

Regarding the improvement inequity contention, the board of review indicated the comparables consist of 48 year-old, split-level style dwellings of brick and frame exterior construction that each contains 1,806 square feet of living area. All three comparables have central air conditioning, two have a fireplace and two have garages that contain 400 and 560 square feet of building area, respectively. These properties have improvement assessments ranging from \$72,297 to \$74,827 or from \$40.03 to \$41.43 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

The Board finds the parties submitted six comparables for its consideration. As to the land inequity contention, the Board gave less weight to the appellant's comparables because no lot sizes for these properties were provided. The Board finds the land comparables submitted by the board of review were located in the subject's neighborhood code and had land assessments ranging from \$5.61 to \$6.23 per square foot of land area. The subject's land assessment of \$4.83 per square foot falls below this range.

As to the improvement inequity contention, the Board finds all six comparables were similar to the subject in design and age. In addition, the Board finds the comparables submitted by the board of review were nearly identical in living area when compared to the subject. These most similar comparables had

improvement assessments ranging from \$72,297 to \$74,827 or from \$40.03 to \$41.43 per square foot of living area. The subject's improvement assessment of \$40.11 per square foot of living area falls within this range. Therefore, the Board 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. 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 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 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 has failed to prove unequal treatment in the assessment process regarding either the subject's land or improvement assessments by clear and convincing evidence and the subject's assessment as determined 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: October 31, 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.