

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Peter Andjelkovich
DOCKET NO.: 06-00979.001-R-1
PARCEL NO.: 15-14-205-017

The parties of record before the Property Tax Appeal Board are Peter Andjelkovich, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., in Chicago, and the Lake County Board of Review.

The subject property consists of a 15 year-old, two-story style brick dwelling that contains 4,442 square feet of living area. Features of the home include central air conditioning, a fireplace, a 713 square foot garage and a full unfinished basement.

Through an attorney, the appellant 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 three comparable properties located 0.93 mile to 1.01 mile from the subject. The comparables consist of two-story style brick, frame, or brick and frame dwellings that are 20 or 21 years old and range in size from 3,900 to 4,793 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 713 to 744 square feet of building area and full basements, one of which has 1,244 square feet of finished area. These properties have improvement assessments ranging from \$185,296 to \$213,815 or from \$40.53 to \$50.51 per square foot of living area. The subject has an improvement assessment of \$232,145 or \$52.26 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$367,902 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. Two comparables are on the subject's street and block. The

(Continued on Next Page)

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:	\$	135,757
IMPR.:	\$	232,145
TOTAL:	\$	367,902

Subject only to the State multiplier as applicable.

comparables consist of two-story style brick or brick and frame dwellings that are 15 or 17 years old and range in size from 4,230 to 4,752 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 638 to 770 square feet of building area and full or partial basements, one of which contains 742 square feet of finished area. These properties have improvement assessments ranging from \$228,216 to \$249,011 or from \$52.40 to \$55.74 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant claimed the board of review's comparables have some features not enjoyed by the subject.

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. While all the comparables were two-story dwellings like the subject and were similar to it in size and most features, the board of review's comparables were more similar to the subject in age and location. In fact, two of the board of review's comparables are located across the street from the subject, whereas the appellant's comparables are approximately one mile from the subject. The Board finds the most representative comparables in the record had improvement assessments ranging from \$52.40 to \$55.74 per square foot of living area. The subject's improvement assessment of \$52.26 per square foot of living area falls below 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 by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

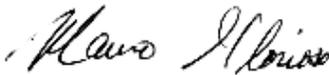
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: 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.