

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carrie Donahue  
DOCKET NO.: 06-01137.001-R-1  
PARCEL NO.: 14-07-402-004

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

The subject property consists of a 27-year-old, two-story style frame dwelling that contains 2,409 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 504 square foot garage and a partial unfinished basement.

The subject property was the subject of a 2005 decision rendered by the Property Tax Appeal Board under docket number 05-00911.001-R-1. In that decision, the Board confirmed the subject's assessment. The Board will consider the instant appeal based on the evidence in the record.

The appellant submitted evidence to the 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 near the subject. The comparables consist of two-story style frame or brick and frame dwellings that are 21 or 28 years old and range in size from 2,717 to 3,305 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces and full basements, one of which contains 1,262 square feet of finished area. Two comparables were reported to have garages that contain 672 or 792 square feet of building area, while the size of the third comparable's garage was not reported. These properties have improvement assessments ranging from \$104,954 to \$133,520 or from \$37.74 to \$40.40 per square foot of living area. The subject has an improvement assessment of \$94,639 or \$39.29 per square foot of living area. Based on this

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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:	\$	44,375
IMPR.:	\$	94,639
TOTAL:	\$	139,014

Subject only to the State multiplier as applicable.

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's total assessment of \$139,014 was disclosed. In support of the subject's improvement 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. One comparable located on the subject's street was common to both parties. The comparables consist of two-story style frame dwellings that range in age from 28 to 39 years and range in size from 2,277 to 2,717 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 504 to 672 square feet of building area and full or partial basements. These properties have improvement assessments ranging from \$93,766 to \$104,954 or from \$38.63 to \$41.18 per square foot of living area. Based on this evidence the board of review requested the subject's total 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, although one comparable was common to both parties. Two comparables submitted by the appellant were given less weight because they were significantly larger than the subject. The Board finds three comparables were similar to the subject in most property characteristics and had improvement assessments ranging from \$38.63 to \$41.18 per square foot of living area. The subject's improvement assessment of \$39.29 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. 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 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: February 29, 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.