



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Steven Pak  
DOCKET NO.: 07-00956.001-R-1  
PARCEL NO.: 13-13-114-018

The parties of record before the Property Tax Appeal Board are Steven Pak, the appellant; and the Lake County Board of Review.

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:** \$31,744  
**IMPR.:** \$117,064  
**TOTAL:** \$148,808

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 20,702 square foot parcel improved with a 40 year-old, one-story style brick dwelling that contains 2,071 square feet of living area. Features of the home include central air conditioning, two fireplaces, a 475 square foot basement garage and a full basement with 456 square feet of finished area.

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 information on three comparable properties. The comparable lots were reported to range in size from 12,305 to 20,987 square feet and have land assessments ranging from \$21,882 to \$31,999 or from \$1.52 to \$1.78 per square foot of land area. The subject has a land assessment of \$31,744 or \$1.53 per square foot.

In support of the improvement inequity contention, the appellant submitted a grid analysis and photographs of the same three comparables used to support the land inequity argument. The comparables were reported to consist of one-story style brick dwellings that were built between 1953 and 1956 and range in size from 1,977 to 2,179 square feet of living area. Features of the comparables include central air conditioning and a fireplace. Two comparables have partial basements, while one has no basement. The appellant did not indicate whether the comparables have garages. The photograph attributed to the appellant's comparable one depicts a flat-roofed, split level style dwelling of brick and frame construction. These properties have improvement assessments ranging from \$89,525 to \$97,393 or from \$44.28 to \$45.59 per square foot of living area. The subject has an improvement assessment of \$117,064 or \$56.53 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$28,427 or \$1.37 per square foot of land area and its improvement assessment be reduced to \$92,351 or \$44.59 per square foot of living area.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$148,808 was disclosed. In support of the subject's land assessment, the board of review submitted information on eight comparables located in the same assessor's assigned neighborhood code as the subject. The comparable lots range in size from 12,305 to 51,762 square feet and have land assessments that range from \$30,118 to \$46,402 or from \$0.90 to \$1.70 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of the same eight comparable properties used to support the subject's land assessment. The comparables consist of one-story style frame or brick and frame dwellings that were built between 1925 and 1962 and range in size from 1,268 to 2,468 square feet of living area. Features of the comparables include one to three fireplaces, garages that contain 418 to 600 square feet of building area and full or partial basements, eight of which contain finished areas ranging from 340 to 1,449 square feet. Three comparables have basement garages like the subject. These properties have improvement assessments ranging from \$79,699 to \$130,373 or from \$52.83 to \$73.48 per square foot of living area.

The board of review also submitted sales information on seven of the eight comparables used to support the subject's land and improvement assessments to demonstrate the subject's estimated market value is correctly reflected in its assessment. The comparables sold between April 2004 and September 2007 for prices ranging from \$350,000 to \$520,000 or from \$210.70 to \$333.20 per square foot of living area including land. 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.

Regarding the land inequity argument, the Board finds the parties submitted eleven comparables. The Board gave less weight to the appellant's land comparable 1 and the board of review's comparables 2, 3, 5, 6 and 8 because they differed in size when compared to the subject. The Board finds the remaining comparables were similar to the subject in size and had land assessments ranging from \$1.52 to \$1.70 per square foot of land area. The subject's land assessment of \$1.53 per square foot falls within this range. Therefore, no reduction in the subject's land assessment is warranted.

Regarding the improvement inequity contention, the Board gave less weight to the appellant's comparable 1 because it differed from the subject in design and had no basement. The Board gave less weight to the board of review's comparables 3, 4, 5, 8 and 9 because they differed significantly in size when compared to the subject. The Board finds the appellant's comparables 1 and 3 and the board of review's comparables 1, 2 and 6 were similar to the subject in design, age, size and most features and had improvement assessments ranging from \$44.28 to \$59.77 per square foot of living area. The subject's improvement assessment of \$56.53 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 Property Tax Appeal Board finds the appellant has failed to prove inequity 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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 23, 2010

*Allen Castrovillari*

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.