



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

APPELLANT: Edward & Nancy Miller
DOCKET NO.: 07-01260.001-R-1
PARCEL NO.: 13-02-200-014

The parties of record before the Property Tax Appeal Board are Edward & Nancy Miller, the appellants, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; 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: \$68,486
IMPR.: \$113,365
TOTAL: \$181,851

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story style frame and masonry dwelling that was built in 1969 and contains 2,448 square feet of living area.¹ Features of the home include central air conditioning, a fireplace, a 1,008 square foot garage, a barn that contains 1,500 square feet of building area and a partial unfinished basement. The subject is located in Barrington, Cuba Township, Lake County.

Through their attorney, the appellants submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of three comparable properties that are improved with

¹ The appellants reported the subject was 43 years old and contains 2,541 square feet of living area. However, the subject's property record card submitted by the board of review indicates the home was built in 1969 and contains 2,448 square feet of living area.

two-story style brick and frame dwellings that were built between 1964 and 1969 and range in size from 2,236 to 2,560 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 410 to 492 square feet of building area and full or partial basements, one of which has 518 square feet of finished area. These properties have improvement assessments ranging from \$95,830 to \$110,438 or from \$39.94 to \$43.14 per square foot of living area. The subject has an improvement assessment of \$113,365 or \$46.31 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$102,767 or \$41.98 per square foot of living area, based on 2,448 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$181,851 was disclosed. In support of the subject's assessment the board of review submitted a letter, as well as property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story style frame or brick and frame dwellings that were built between 1968 and 1973 and range in size from 2,560 and 2,781 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 492 to 849 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$110,438 to \$122,037 or from \$43.14 to \$46.87 per square foot of living area. The board of review's letter stated that none of the comparables submitted by the parties has a garage as large as the subject and none has an outbuilding/barn like the subject. The letter asserted "the subject's outbuilding/barn added \$6,691 assessed or \$2.73 per square foot to the subject's assessment per square foot metric". Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 appellants' 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 appellants have not met this burden.

The Board finds the parties submitted a total of six comparables in support of their respective arguments. The Board finds all the comparables were similar to the subject in terms of design, age, living area and most features and had improvement assessments ranging from \$39.94 to \$46.87 per square foot of living area. The subject's improvement assessment of \$46.31 per square foot of living area falls within this range. The Board finds that while the subject's improvement assessment is near the top of the range, it has a larger garage and an outbuilding/barn not enjoyed by the comparables. According to the board of review's letter, these two features added \$2.73 per square foot of living area to the subject's assessment. Therefore, the Board finds the evidence in this 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 appellants have failed to prove assessment inequity by clear and convincing evidence. For this reason, the Board finds 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

Shawn R. Lerbis

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: December 3, 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.