



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

APPELLANT: Dwayne Wolski & Ellen Klaus  
DOCKET NO.: 07-01427.001-R-1  
PARCEL NO.: 09-13-207-021

The parties of record before the Property Tax Appeal Board are Dwayne Wolski and Ellen Klaus, the appellants, 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: \$33,760  
IMPR.: \$84,726  
TOTAL: \$118,486**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of frame construction with a vinyl siding exterior. The dwelling has 2,994 square feet of living area and is approximately 4 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The property is located in Liberty Lakes subdivision, Wauconda, Wauconda Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted descriptions, photographs and assessment information on four comparables. The comparables were located along the same street and within two blocks of the subject property. The comparables were improved with two-story single family dwellings that ranged in size from 2,970 to 3,410 square feet of living area. The dwellings had vinyl siding exteriors and were similar to the subject in age being either 3 or 4 years old. Each comparable had a basement, central air conditioning and a two-car garage. Two comparables were reported to have fireplaces. These properties had improvement assessments ranging from \$74,313 to \$83,761 or from \$22.49 to \$26.68 per

square foot of living area. The subject has an improvement assessment of \$84,726 or \$28.30 per square foot of living area.

In a written narrative the appellants stated in 2006 the board of review reduced the subject's building assessment to \$74,850 but the property was reassessed in 2007 and the building assessment was increased to \$84,726. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$72,275 or \$24.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$118,486 was disclosed.

In support of the assessment the board of review submitted a written narrative prepared by the township assessor and comparables identified by the township assessor to demonstrate the subject was being equitably assessed. In rebuttal the township assessor stated the subject dwelling is a Franklin Model and only appellants' comparable #4 was a Franklin Model. She further explained that appellants' comparable #4 had a smaller basement with 648 square feet as compared to the subject's basement area of 1,698 square feet. The township assessor also explained that 2007 was a quadrennial assessment year for Lake County; therefore, the 2006 assessment as established by the board of review was not brought forward.

To demonstrate the subject was equitably assessed the board of review submitted descriptions and assessment information on four comparables located in the subject's subdivision that were the same model as the subject dwelling. Each comparable was a two-story dwelling with 2,994 square feet of living area. Each comparable has a full unfinished basement, central air conditioning and a two-car attached garage. Two of the comparables had fireplaces. These properties had improvement assessments that ranged from \$83,835 to \$85,232 or from \$28.00 to \$28.47 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend unequal treatment in the improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 did not demonstrate assessment inequity with clear and convincing evidence and a reduction is not warranted.

The Board finds the best comparables in the record include appellants' comparable #4 and the comparables submitted by the board of review. These five comparables were improved with two-story dwellings that were the same model as the subject. The comparables were similar to the subject in location, age and size. The comparables were also similar to the subject in features with the exception that appellants' comparable #4 had a smaller basement and no fireplace and board of review comparables #1 and #2 had no fireplaces. The five comparables had improvement assessments ranging from \$79,248 to \$85,232 or from \$26.68 to \$28.47 per square foot of above grade living area. The subject has an improvement assessment of \$84,726 or \$28.30 per square foot of above grade living area, which is within the range established by the best comparables in the record. After considering adjustments and the differences in these most similar comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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.

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: February 18, 2011

*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.