



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

APPELLANT: Ronald Witcraft
DOCKET NO.: 07-01464.001-R-1
PARCEL NO.: 06-28-416-018

The parties of record before the Property Tax Appeal Board are Ronald Witcraft, 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: \$12,996
IMPR.: \$55,075
TOTAL: \$68,071**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story vinyl sided dwelling containing 1,539 square feet of living area that was built in 2000. The dwelling features a 721 square foot finished basement, one and one half bathrooms, central air conditioning and a 400 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property is inequitably assessed. In support of this claim, the appellant submitted property tax assessment information sheets and an assessment analysis of three suggested comparable properties located in close proximity to the subject. The comparables consist of two-story vinyl sided dwellings that were built in 2000. The dwellings feature 721 square foot unfinished basements, one and one-half or two and one-half bathrooms, central air conditioning and 400 square foot attached garages. The dwellings contain 1,539 square feet of living area and have improvement assessments ranging from \$50,160 to \$52,361 or from \$32.59 to \$34.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$68,071 was disclosed. The subject property has an improvement assessment of \$55,075 or \$35.79 per square foot of living area.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis detailing three suggested comparables located in close proximity to the subject. They consist of two-story vinyl sided dwellings that were built in 1999 or 2000. The dwellings feature 721 square foot finished basements, one and one-half or two and one-half bathrooms, central air conditioning and a 400 square foot attached garages. The dwellings contain 1,539 square feet of living area and have improvement assessments ranging from \$55,740 to \$57,093 or from \$36.22 to \$37.10 per square foot of living area. 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 no reduction in the subject property's assessment is warranted.

The appellant argued 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. The Board finds the appellant failed to overcome this burden of proof.

The Board finds the parties submitted six suggested assessment comparables for the Board's consideration. The Board finds all the comparables are practicably identical to the subject in location, design, size and features with one exception. All the comparables submitted by the appellant have unfinished basements unlike the subject whereas the comparables submitted by the board of review have 721 square foot finished basements identical to the subject. Therefore, the comparables submitted by the board of review received more weight in the Board's analysis. These comparables have improvement assessments ranging \$55,740 to \$57,093 or from \$36.22 to \$37.10 per square foot of living area. The subject property has an improvement assessment of \$55,075 or \$35.79 per square foot of living area, which falls below the range established by the most similar comparables contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is 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 appellant 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: June 18, 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.