



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

APPELLANT: William Kushlakus
DOCKET NO.: 07-01653.001-R-1
PARCEL NO.: 06-08-405-030

The parties of record before the Property Tax Appeal Board are William Kushlakus, 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: \$16,433
IMPR.: \$53,397
TOTAL: \$69,830

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 7,840 square feet of land area is improved with a two-story frame townhome that was built in 1993. The home contains 1,574 square feet of living area and features a full 910 square foot unfinished basement,¹ central air-conditioning, and a 400 square foot garage. The property is located in Round Lake Beach, Lake Villa Township, Lake County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal.

In support of the inequity argument, the appellant submitted a grid analysis of four comparable properties said to be located in the subject's subdivision. The comparable parcels range in size from 5,227 to 10,454 square feet of land area. The comparables

¹ While the appellant reported the basement as fully finished, the assessing officials report for assessment purposes the basement is recorded as unfinished.

have land assessments ranging from \$10,955 to \$18,950 or either \$1.81 or \$2.10 per square foot of land area. The subject has a land assessment of \$16,433 or \$2.10 per square foot of land area. Each of the four parcels was improved with a two-story frame dwelling built in 1993 or 1994. The dwellings range in size from 1,512 to 1,634 square feet of living area. Three of the comparables include a full finished basement of either 860 or 874 square feet of building area; there was no data on the foundation of comparable #4. Each comparable has central air-conditioning and a 400 square foot garage. One comparables has a fireplace. These properties have improvement assessments ranging from \$46,139 to \$51,654 or from \$30.52 to \$32.47 per square foot of living area. The subject has an improvement assessment of \$53,397 or \$33.92 per square foot of living area.

In support of the overvaluation argument, the appellant submitted two separate market analyses. The first market analysis consists of five sales. The comparables were said to be in the subject's subdivision and consist of two-story frame or frame and masonry duplex/town homes which were built in 1993 or 1994.² The dwellings ranged in size from 1,358 to 1,512 square feet of living area. Only one comparable has a full finished English basement; three comparables have no basement. Each comparable has central air conditioning and a two-car or two-and-one-half-car garage. Three comparables have a fireplace. The comparables sold between March and August 2007 for prices ranging from \$162,000 to \$206,000 or from \$110.45 to \$136.97 per square foot of living area, including land.

In further support of the overvaluation argument, the appellant submitted a second market analysis of eight suggested comparable sales located in various subdivisions, but one of which was located in the subject's subdivision. However, the property in the subject's subdivision was already presented in the previous sales analysis. Therefore, the seven "new" sales comparables were townhouses that ranged in age from new to 10 years old whereas the subject was said to be "11-25 years" old. Four of the sales included dwelling sizes that ranged from 1,484 to 1,832 square feet of living area. Each comparable had a garage. No other amenity details were provided in the analysis. The seven properties sold between May and October 2007 for prices ranging from \$156,000 to \$190,000.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$60,747 which would reflect an estimated market value of approximately \$182,241.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$69,830 was disclosed. The subject has an estimated market value of \$210,522 or \$133.75 per square foot of living area, land included, as

² Some data was missing from the analysis, but could be found on the underlying assessor's records attached to the appeal.

reflected by its assessment and Lake County's 2007 three-year median level of assessments of 33.17%. In response to the appeal, the board of review submitted a two-page letter along with two grid analyses addressing separately equity and market value.

On grounds of equity, the board of review presented three comparable properties said to be located in the same neighborhood code assigned by the assessor as the subject. The parcels range in size from 5,663 to 8,712 square feet of land area with land assessments ranging from \$11,868 to \$18,258 or \$2.10 per square foot of land area. The comparables are improved with two-story frame townhome or row house dwellings that were built in 1992 or 1994. The dwellings range in size from 1,492 to 1,591 square feet of living area and feature full unfinished basements, central air-conditioning, and a 400 square foot garages. One comparable has a fireplace. These properties have improvement assessments ranging from \$51,803 to \$54,314 or from \$32.56 to \$34.94 per square foot of living area.

As to the overvaluation argument, the board of review presented three comparable properties, although board of review sale #3 was the same property as presented in the first sales grid by appellant as sale #5. Two of these comparables were said to be located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story frame townhome or row house dwellings that were built between 1993 and 1996. The dwellings range in size from 1,492 to 1,643 square feet of living area. One comparable has an unfinished basement. Each has central air-conditioning and a 400 square foot garage. Two have a fireplace. These properties sold between March 2006 and July 2007 for prices ranging from \$196,000 to \$209,000 or from \$127.21 to \$136.97 per square foot of living area, land included.

Based on the foregoing 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.

Initially 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 parties submitted a total of seven equity comparables for the Board's consideration to support their respective positions. As to the land inequity claim, the subject and six of the seven equity comparables have land assessments of \$2.10 per square foot of land area. The only comparable with a lower per-square-foot land assessment was appellant's equity comparable #4 with a parcel of 10,454 square feet of land area. The Property Tax Appeal Board finds that as to the land inequity argument, the appellant has failed to establish lack of uniformity in treatment by clear and convincing evidence as there is no evidence of a consistent pattern of land assessment inequities within the assessment jurisdiction.

As to the improvement inequity argument, the Board has given less weight to appellant's comparable #4 due to its lack of a basement as compared to the subject. The Board finds the remaining six comparables submitted by both parties were similar to the subject in terms of location, style, size, features and/or age. These comparables had improvement assessments ranging from \$31.08 to \$34.94 per square foot of living area. The subject's improvement assessment of \$33.92 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' 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 on grounds of lack of uniformity of assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

Acknowledging some repetition and/or overlap, the parties presented fourteen comparable sales for the Board's consideration and in order to support their respective positions in this matter. Due to the lack of size and other amenity details in the appellant's second market grid analysis, the Board has given less weight to appellant's seven sales presented therein. The Board has also given less weight to board of review sales #1 and #2 due to their lack of basements as compared to the subject dwelling. Thus, the Board finds appellant's five sale comparables which also includes board of review sale #3 as the most similar to the subject in location, age, size, and/or features. These

comparables sold between March and August 2007 for prices ranging from \$162,000 to \$215,000 or from \$110.45 to \$136.97 per square foot of living area, land included. The subject's assessment reflects a market value of \$210,522 or \$133.75 per square foot of living area, including land, using the three-year median level of assessments for Lake County of 33.17%.

The Board finds the subject's assessment reflects a market value that is within the range established by the most similar comparables on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established 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 M. Louie

Member

Shawn P. Lerski

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: January 21, 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.