



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

APPELLANT: Dan Educate
DOCKET NO.: 07-01958.001-R-1
PARCEL NO.: 12-19-301-005

The parties of record before the Property Tax Appeal Board are Dan Educate, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$ 224,394
IMPR.: \$ 566,607
TOTAL: \$ 791,001

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two and part one-story dwelling of predominantly brick construction with some minimal frame exterior construction. The dwelling contains 6,447 square feet of living area. The original structure was built in 1967 with several additions and remodeling over the years. Features include a 3,372 square foot basement with 1,554 square feet of finished area, central air conditioning, five fireplaces, an open porch, an enclosed 484 square foot porch, an attached 775 square foot garage and a 780 square foot detached garage that was built in 2003.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellant submitted an equity analysis of five suggested comparables located along the subject's street. The comparables are described as part one-story and part two-story style dwellings of brick or brick and frame exterior construction that were built from 1926 to 1962. The appellant contends

comparables 1 and 2 have been extensively remodeled. Three comparables were reported to contain partial unfinished basements and two comparables were described as having partial finished basements. Other features include central air conditioning, one to four fireplaces, and garages that range in size from 552 to 1,155 square feet. The dwellings range in size from 4,624 to 5,818 square feet of living area and have improvement assessments ranging from \$264,133 to \$398,091 or from \$49.97 to \$68.42 per square foot of living area. The subject property has an improvement assessment of \$566,607 or \$87.89 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$791,001 was disclosed.

With respect to the evidence submitted by the appellant, the board of review submitted property record cards for the comparables properties submitted by the appellant. The evidence disclosed appellant's comparables 2, 3 and 4 are one or one and one-half story dwelling unlike the descriptive information submitted by the appellant and dissimilar to the subject's part two-story and part one-story design. In addition comparable 2 has a concrete slab foundation, unlike the subject.

In support of the subject's assessment, the board of review submitted property record cards and an assessment analysis of three suggested comparables. The comparables are located in close proximity along the subject's street. They are described as two-story brick or brick and frame dwellings that were built from 1930 to 1974. One comparable has a partial finished basement similar to the subject while two comparables have unfinished basements. The comparables contain central air conditioning and one to six fireplaces. One comparable has a 396 square foot attached garage and a 484 square foot detached garage. Two comparables have 462 and 962 square foot attached garages. The dwellings range in size from 5,553 to 7,209 square feet of living area and have improvement assessments ranging from \$512,407 to \$581,194 or from \$80.62 to \$92.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of review did not address comparables 1 and 2, which sold in 2004 and 2005 for \$310.26 and \$336.89 per square foot of living area including land. The appellant argued the market evidence supports a reduction in the subject's assessed value to \$695,304. The Board gave this argument no weight. In reviewing the appellant's appeal petition and legal brief, the basis of the assessment complaint was lack of uniformity or assessment inequity. The appellant did not contend the subject's assessment was not reflective of its fair market value based upon comparable sales. Section 16-180 of the Property Tax Code provides in part:

Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. All appeal shall be considered de novo. (35 ILCS 200/16-180).

The appellant next argued the appellant submitted more equity comparables than the board of review and two board of review comparables are assessed lower than the subject.

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 Board further finds no reduction in the subject'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. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The parties submitted eight assessment comparables for the Board's consideration. The Board gave diminished weight to comparables 2, 3 and 4 submitted by the appellant due to their dissimilar design when compared to the subject. In addition, comparable 2 has a concrete slab foundation, unlike the subject's partially finished basement. The Property Tax Appeal Board finds the five remaining comparables submitted by the parties are more representative of the subject in location, design, size, and age. However, these comparables have fewer amenities than the subject. They have improvement assessments ranging from \$264,133 to \$581,194 or from \$51.34 to \$92.28 per square foot of living area. The subject property has an improvement assessment of \$566,607 or \$87.89 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment 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 contained in the record disclose that properties located in similar geographic areas 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. As a result of this analysis, the Board finds no reduction in the subject's assessment 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 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.