



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

APPELLANT: Homi & Anne N. Patel  
DOCKET NO.: 07-01962.001-R-2  
PARCEL NO.: 12-28-410-007

The parties of record before the Property Tax Appeal Board are Homi & Anne N. Patel, the appellants, by attorney Leonard Cahnmann, of Property Tax Advisors Inc. of Highwood; 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:** \$548,217  
**IMPR:** \$340,431  
**TOTAL:** \$888,648

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 46 year-old, two-story style frame dwelling that contains 5,196 square feet of living area. Features of the home include central air conditioning, two fireplaces, a 744 square foot garage and a partial unfinished basement.

Through an attorney, the appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted property record cards and a grid analysis of four comparable properties located 0.1 to 0.9 mile from the subject. The comparables consist of three, two-story style brick or frame dwellings and one, one-story brick dwelling. The comparables range in age from 41 to 49 years and range in size from 4,490 to 5,908 square feet of living area. Features of the comparables include one to three fireplaces, garages that contain from 702 to 936 square feet of building area and full or partial unfinished basements. Three comparables have central air conditioning. These properties have improvement assessments

ranging from \$155,612 to \$292,110 or from \$34.66 to \$52.27 per square foot of living area. The subject has an improvement assessment of \$340,431 or \$65.52 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During the hearing, the appellants' attorney argued that the board of review's comparables were of higher quality than the subject and that those comparables had been remodeled or had features not enjoyed by the subject.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$888,648 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by a deputy township assessor, property record cards and a grid analysis of six comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story style brick or brick and frame dwellings that range in age from 38 to 46 years and range in size from 4,855 to 6,146 square feet of living area. Features of the comparables include central air conditioning, two to four fireplaces, garages that contain from 625 to 1,928 square feet of building area and full or partial basements, three of which have finished areas ranging from 842 to 1,487 square feet. These properties have improvement assessments ranging from \$323,205 to \$418,562 or from \$64.27 to \$71.01 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called deputy township assessor Kelly Ugaste as a witness. Ugaste testified the subject had been remodeled in 2004 at a cost of approximately \$96,000 and that this was consistent with the subject's property record card. The witness testified that work which would constitute maintenance would result in no change in a property's assessment, but that if a room is added, the assessment would be increased only to account for the additional square footage of living area.

During cross examination, Ugaste acknowledged the board of review's comparable four had functional obsolescence due to an indoor swimming pool. The witness also explained the appellants' comparable three was a contemporary style home that had less market appeal than more traditional homes in the subject's neighborhood. She stated that any assessment reduction for contemporary style homes was based on actual sales of such homes. Finally, Ugaste responded that the appellants' comparable four, a ranch style home, was less desirable than two-story homes in the subject's community of Lake Forest.

After hearing the testimony 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 overcome this burden.

The Board finds the parties submitted nine comparables for its consideration. The Board gave less weight to the appellants' comparable four because its one-story design differed from the subject's two-story design. The Board also gave less weight to the appellants' comparable three because its contemporary style and market appeal differed significantly from the subject's more traditional style, according to testimony by the deputy township assessor. The Board gave less weight to the board of review's comparable two because it was considerably larger in living area and had significant finished area in its basement when compared to the subject. The Board finds seven comparables were similar to the subject in terms of style, size, age and most features and had improvement assessments ranging from \$49.44 to \$71.01 per square foot of living area. The subject's improvement assessment of \$65.52 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the 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 appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence and 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.



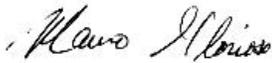
Chairman



Member



Member



Member

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: September 28, 2009



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.