



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

APPELLANT: Edward & Nancy Miller
DOCKET NO.: 07-02069.001-R-1
PARCEL NO.: 13-02-200-024

The parties of record before the Property Tax Appeal Board are Edward & Nancy Miller, the appellants, by attorney Mitchell L. Klein of Schiller Klein, PC, in Chicago; 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: \$ 65,316
IMPR.: \$ 121,545
TOTAL: \$ 186,861

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 2,701 square feet of living area that was built in 1991. Features include an unfinished basement, central air conditioning, a fireplace, and a 732 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellants submitted an equity analysis of two suggested comparables. Their proximity in relation to the subject was not disclosed. The comparables consist of two-story frame or frame and brick dwellings that are 18 and 43 years old. Comparable 1 has as a partial finished basement, central air conditioning and two fireplaces. Comparable 2 has an unfinished basement, a fireplace and a garage. The dwellings contain 2,236 and 2,971 square feet of living area and have improvement assessments of \$113,365 and \$127,421 or \$42.89 and \$46.31 per square foot of living area. The subject property has an improvement assessment of \$121,545 or \$45.00 per square foot of living area. Based on this evidence,

the appellants 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 \$186,861 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and an assessment analysis of six suggested comparables. One of the comparables was also utilized by the appellant. Their proximity in relation to the subject was not disclosed. The comparables consist of two-story dwellings that were built from 1983 or 1990. Four comparables have full or partial unfinished basements and two comparables have partial finished basements. Five comparables contain central air conditioning and all the comparable have one or two fireplaces. Five comparables have attached garages that range in size from 452 to 816 square feet. The dwellings range in size from 2,446 to 3,604 square feet of living area and have improvement assessments ranging from \$104,687 to \$161,941 or from \$41.94 to \$53.89 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 Board further finds no reduction in the subject's improvement assessment is warranted.

The appellants 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 appellants have not overcome this burden of proof.

The parties submitted descriptions and assessment data for six suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparable 2 submitted by the appellants due to its older age and smaller size when compared to the subject. The Board also gave less weight to comparables 1 and 6 submitted by the board of review due to their older age or larger size when compared to the subject. The Property Tax Appeal Board finds the remaining four comparables are more similar to the subject in age, design, size, and features. They have improvement assessments ranging from \$127,421 to \$133,910 or from \$42.89 to \$53.89 per square foot of living area. The subject property has an improvement assessment of \$121,545 or \$45.00 per square foot of living area, which falls at the lower end the range established by the most similar comparables contained n this record. Therefore, no reduction in the subject's 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 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. Guit

Chairman

Member

Mario M. Louie

Member

Member

William R. Loras

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 24, 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.