



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

APPELLANT: Joel & Frances Anglin
DOCKET NO.: 07-02079.001-R-1
PARCEL NO.: 13-10-101-002

The parties of record before the Property Tax Appeal Board are Joel & Frances Anglin, the appellants, by attorney Brian S. Maher, of Weis, DuBrock & Doody 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: \$4,724
IMPR.: \$68,521
TOTAL: \$73,245

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,952 square feet of living area. The dwelling is 29 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and an attached two-car garage. The property is located in Cary, Cuba Township, Lake County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to the improvement assessment only. No dispute was raised concerning the land assessment of this property. In support of the improvement inequity argument, the appellants through legal counsel submitted information on four comparable properties described as one-story frame dwellings that range in age from 38 to 48 years old. The comparable dwellings range in size from 1,688 to 2,049 square feet of living area. Three comparables have central air conditioning and a garage ranging in size from 414 to 572 square feet of building area. Three of the comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$53,234 to \$65,300 or from \$31.54 to \$32.46 per square foot of living area. The subject's improvement assessment is \$68,521 or \$35.10 per square foot of living area. Based on this evidence, the

appellants requested a reduction in the subject's improvement assessment to \$62,346 or \$31.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$73,245 was disclosed. The board of review presented a two-page letter from the Cuba Township Assessor along with a two-page grid analysis reiterating the appellants' comparables and a grid analysis of three comparables presented by the assessor in support of the subject's assessment.

The assessor reports that appellants' comparable #2 actually contains 1,825 square feet of living area which results in an improvement assessment of \$35.78 per square foot of living area.

The assessor presented descriptions and assessment information on three comparable properties located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story frame dwellings that range in age from 29 to 31 years old. The dwellings range in size from 1,246 to 1,797 square feet of living area. Features include central air conditioning and garages. One comparable has a fireplace. These properties have improvement assessments ranging from \$43,807 to \$64,899 or from \$35.16 to \$36.22 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 a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellants' comparables due to their ages as compared to the subject dwelling. The Board has given less weight to board of review comparable #1 due to its smaller dwelling size as compared to the subject. Thus, the Board finds the remaining two comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$36.12 and \$36.22 per

square foot of living area. The subject's improvement assessment of \$35.10 per square foot of living area is below the range established by the most similar comparables. 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.

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 taxation 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 appellants 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds 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. 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: 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.