



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

APPELLANT: Joe Pivonka
DOCKET NO.: 07-02115.001-R-1
PARCEL NO.: 06-27-404-006

The parties of record before the Property Tax Appeal Board are Joe Pivonka, 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: \$12,711
IMPR.: \$59,010
TOTAL: \$71,721

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 53 year-old, one-story style brick dwelling that contains 1,405 square feet of living area. Features of the home include central air conditioning, a fireplace, a 264 square foot garage, a full basement with 1,200 square feet of finished area and a swimming pool.

The appellant 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 appellant submitted a grid analysis of three comparables located within one block of the subject. The comparables consist of one-story brick dwellings that range in age from 49 to 53 years and range in size from 1,242 to 1,648 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 308 to 598 square feet of building area and full basements, two of which have finished areas of 388 and 920 square feet. These properties have improvement assessments ranging from \$48,518 to \$67,893 or from

\$39.06 to \$44.26 per square foot of living area. The subject has an improvement assessment of \$62,297 or \$42.00 per square foot of living area. The appellant reported his comparable 1 sold in October 2007 for \$189,000 or \$123.21 per square foot of living area including land. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$51,985 or \$37.00 per square foot of living area.

During the hearing, the appellant opined that the subject's swimming pool requires a good deal of upkeep and that many people would not want it. Therefore, he claimed the pool had little value. The appellant submitted no evidence from the market to support this assertion.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$71,721 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story style frame dwellings that were built in 1954 or 1956 and range in size from 936 to 1,283 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 286 to 624 square feet of building area and full finished basements. These properties have improvement assessments ranging from \$40,284 to \$56,499 or from \$42.36 to \$45.13 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's representative called Avon Township Deputy Assessor Penny Heckel as a witness. Heckel testified the subject's swimming pool added approximately \$2,055 to the subject's improvement 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. 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 Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the board of review's comparable 2 because it was significantly smaller in

living area when compared to the subject. The Board finds five comparables were similar to the subject in terms of design, age, size and most features and had improvement assessments ranging from \$37.15 to \$45.13 per square foot of living area. The subject's improvement assessment of \$42.00 per square foot of living area falls within this range. The subject's assessment falls below the board of review's two most similar comparables, even though these properties have frame exteriors, while the subject enjoys a brick exterior. 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 Property Tax Appeal Board finds the appellant has failed to prove inequity 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.

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: January 26, 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.