



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

APPELLANT: Jennifer Donlon
DOCKET NO.: 07-02164.001-R-1
PARCEL NO.: 06-35-104-015

The parties of record before the Property Tax Appeal Board are Jennifer Donlon, 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: \$14,711
IMPR.: \$86,016
TOTAL: \$100,727**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story¹ dwelling of frame exterior construction containing 1,792 square feet of living area. The dwelling is 99 years old. Features of the home include a partial, unfinished basement and a detached two-car garage of 440 square feet of building area. The property is located in Grayslake, Avon Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant also reported the subject property was purchased in August 2005 for \$305,000. In support of the inequity argument, the appellant submitted an analysis of seven comparable properties located within the same neighborhood code assigned by the assessor as the subject property. The comparables are described as two-story frame dwellings that range in age from 83 to 137 years old. The comparable dwellings range in size from 1,752 to 2,452 square feet of living area. Six

¹ The assessing officials describe the subject as a part one-story and part two-story dwelling which is not incorrect. The schematic drawing depicts that the one-story area is 8' wide by 28' long or 224 square feet of living area. The dwelling is primarily a two-story home and both parties have analyzed both two-story and part one-story and two-story homes as suitable comparables.

comparables have unfinished full or partial basements and five comparables have garages ranging in size from 494 to 800 square feet of building area. Two of the comparables also have a fireplace. The comparables have improvement assessments ranging from \$74,165 to \$83,174 or from \$33.92 to \$43.59 per square foot of living area. The subject's improvement assessment is \$86,016 or \$48.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$77,804 or \$43.42 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 \$100,727 was disclosed. The board of review presented two sets of responses to this appeal.

In the first filing, the board of review provided a two-page letter along with a grid analysis of three comparable properties and a multi-page grid analysis reiterating the appellant's seven comparables. Only one significant difference was apparent between the appellant's data and that provided by the board of review, namely, that comparable #7 did not have a garage according to the board of review's data. The three comparables in support of the subject's assessment were described as properties located in the subject's same neighborhood. Each was described as a part one-story and part two-story frame dwelling ranging in age from 107 to 112 years old. The comparables range in size from 1,384 to 2,037 square feet of living area. Each comparable has an unfinished basement and a garage ranging in size from 270 to 720 square feet of building area. One of the comparables also has a fireplace. The properties have improvement assessments ranging from \$68,714 to \$103,276 or from \$48.50 to \$50.70 per square foot of living area.

In the second filing, the board of review submitted two letters from the Avon Township Assessor, a grid analysis of three suggested comparables and a multi-page grid analysis reiterating the appellant's comparable data. As to the appellant's comparables, the assessor noted only slight differences such as sheds that were not identified previously or, in the case of comparable #7 that an addition was not assessed for in 2007. The assessor's comparables were three properties within the subject's neighborhood code described as a two-story and two, part one-story and part two-story frame dwellings that range in age from 57 to 107 years old. The dwellings range in size from 1,764 to 1,810 square feet of living area and feature unfinished basements, a fireplace, and a garage ranging in size from 240 to 680 square feet of building area. The comparables have improvement assessments ranging from \$86,880 to \$91,800 or from \$48.00 to \$51.00 per square foot of living area. In the second letter, the township assessor outlined the process used in the 2007 reassessment of properties in the subject's neighborhood.

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 appellant contends 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 appellant has not met this burden.

The parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #3, #5, #6 and #7 due to differences in age, basement foundation, lack of a garage, and dwelling size, respectively. The Board has given less weight to the board of review's comparables #1 and #2 due to differences in dwelling size as compared to the subject. The Board has also given less weight to the assessor's comparables #2 and #3 due to differences in age from the subject dwelling. Therefore, the Board finds the remaining five comparables submitted by both parties 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 that ranged from \$42.33 to \$50.70 per square foot of living area. The subject's improvement assessment of \$48.00 per square foot of living area is within 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 appellant 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 appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore,

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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 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 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.