



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

APPELLANT: Joel & Juliann Thomason  
DOCKET NO.: 07-02184.001-R-1  
PARCEL NO.: 14-32-101-002

The parties of record before the Property Tax Appeal Board are Joel & Juliann Thomason, the appellants, by attorney Liat R. Meisler, of Golan & Christie LLP 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:** \$40,452  
**IMPR.:** \$213,838  
**TOTAL:** \$254,290

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half-story style single family residence of frame construction that was built in 1980. The subject contains 3,600 square feet of living area with a full, finished basement, central air-conditioning, a fireplace and an attached 832 square foot garage.

The appellants, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellants are not disputing the subject's land assessment. In support of the inequity argument, the appellants submitted a grid analysis detailing four suggested comparable properties. One comparable is located on the same street as the subject and all four are within close proximity to the subject. The frame or brick comparables consist of two-story frame dwellings that range in age from 20 to 27 years old.<sup>1</sup> Each

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<sup>1</sup> The appellants' grid analysis did not depict information regarding proximity or exterior construction. In addition, the appellants' grid analysis

comparable has central air-conditioning; each has at least two fireplaces and each has a garage. The garages range in size from 726 to 876 square feet of building area. Each comparable has a full finished basement. The dwellings contain from 3,568 to 3,869 square feet of living area and have improvement assessments ranging from \$167,104 to \$196,494 or from \$45.88 to \$50.79 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$161,822 or \$44.95 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 \$254,290 was disclosed. In support of the subject's assessment, the board of review offered the property record cards and a grid analysis detailing four suggested comparable properties located in the same neighborhood code as the subject, as assigned by the local assessor. The comparable properties consist of one and one-half-story dwellings of frame or frame and masonry construction built between 1976 and 1984. Four comparables have central air-conditioning; each has three fireplaces and each has a garage. The garages range in size from 704 to 888 square feet of building area. Each comparable has a full, partially finished basement. The dwellings contain from 3,230 to 4,218 square feet of living area and have improvement assessments ranging from \$202,291 to \$243,582 or from \$55.85 to \$64.23 per square foot of living area.

John Barrington, the Ela Township Assessor, testified that there exists a market value difference between one and one-half-story dwellings and two-story dwellings. 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 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.

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included finished basement area in the total square feet of living area calculation. The board of review also included a grid analysis of the appellants' comparables, which was not refuted as being in error. The Board considered this grid to complete missing information and correct total square footage calculations.

The Board finds both parties presented assessment data on a total of eight equity comparables. The Ela Township Assessor testified that there is a market value difference between one and one-half-story homes and two-story homes. The appellants did not refute this testimony. Therefore, the Board finds the appellants' comparables were given less weight in the Board's analysis because of their dissimilar design. The Board also gave less weight in its analysis to the board of review's comparable #4 because it is dissimilar in size when compared to the subject. The board of review's remaining comparables were most similar to the subject in age, size design, location and most other features, and therefore received greater weight in the Board's analysis. These most similar comparables had improvement assessments ranging from \$55.85 to \$64.23. The subject's improvement assessment of \$59.40 per square foot of living area is within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in this record 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 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 presented.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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: December 23, 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.