



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

APPELLANT: John Symonds  
DOCKET NO.: 07-02236.001-R-1  
PARCEL NO.: 06-34-209-013

The parties of record before the Property Tax Appeal Board are John Symonds, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody, of 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:** \$ 9,190  
**IMPR.:** \$ 32,537  
**TOTAL:** \$ 41,727

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 840 square feet of living area that was built in 1930. Amenities include an unfinished basement and a 330 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. The subject's land assessment was not contested. In support of this claim, the appellant submitted property information sheets and an analysis of three suggested comparables. The comparables consist of one-story dwellings that were built from 1925 to 1931. Comparable 1 has an unfinished basement and comparables 2 and 3 do not have basements. Comparable 3 has a 360 square foot garage. The appellant's assessment analysis did not provide information regarding the comparables' proximate location, exterior construction, or features such as fireplaces or central air conditioning. The dwellings range in size from 800 to 924 square feet of living area and have improvement assessments ranging from \$20,458 to \$28,417 or from \$25.57 to \$32.66 per square foot of

living area. The appellant calculated that the comparables have an average improvement assessment of \$29.38 per square foot of living area. Therefore, the appellant requested a reduction in the subject's improvement assessment to \$24,679 or \$29.38 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 \$41,727 was disclosed.

With respect to the comparables submitted by the appellant, the board of review argued the comparables are located .57 to .70 of a mile from the subject. In addition, a map submitted by the board of review shows the appellant's comparables are located in a different subdivision across Belvidere Road from the subject. The board of review pointed out appellant's comparables 2 and 3 do not have basements and comparables 1 and 2 do not have garages, inferior to the subject.

The board of review also alleged appellant's comparable 3 is a two-story dwelling with 1,936 square feet of living area whereas the appellant described comparable 3 as a one-story dwelling with 924 square. However, its property record card that was submitted by the board of review shows appellant's comparable 3 is a one-story dwelling with 924 square feet of living area.

In support of the subject's assessment, the board of review submitted a location map, property record cards and a grid analysis detailing three suggested comparables located in close proximity to the subject. The comparables consist of one-story frame dwellings that were built from 1920 to 1941. The comparables have unfinished basements and garages that contain from 352 to 616 square feet. The dwellings range in size from 674 to 911 square feet of living area and have improvement assessments ranging from \$28,745 to \$44,264 or from \$42.65 to \$48.59 per square foot of living area. The subject property has an improvement assessment of \$32,537 or \$38.73 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 assessments is warranted.

The appellant 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 appellant has not overcome this burden.

The parties submitted six suggested assessment comparables for the Board's consideration. The Board gave diminished weight to the comparables submitted appellant due to their dissimilar location when compared to the subject. Additionally, comparables 2 and 3 do not have basements and comparables 1 and 2 do not have garages, unlike the subject. The Board also gave less weight to board of review comparable 2 due to its smaller size when compared to the subject.

The Property Tax Appeal Board finds the remaining two comparables are most similar to the subject in location, design, size, age and amenities. The comparables have improvement assessments of \$40,250 and \$44,264 or \$45.33 and \$48.59 per square foot of living area. The subject property has an improvement assessment of \$32,537 or \$38.73 square foot of living area, which is less than the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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. 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, 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 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: March 18, 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.