



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

APPELLANT: William Dietz
DOCKET NO.: 07-02238.001-R-1
PARCEL NO.: 06-36-412-009

The parties of record before the Property Tax Appeal Board are William Dietz, the appellant, 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: \$25,502
IMPR.: \$146,668
TOTAL: \$172,170

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 2,818 square feet of living area that was built in 1998. Amenities include an unfinished basement, central air conditioning, two fireplaces and a 943 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 two-story frame dwellings that were built in 1997 or 1999. The comparables have unfinished basements, central air conditioning, one fireplace, and 529 square foot garages. The dwellings contain 2,866 or 2,848 square feet of living area and have improvement assessments ranging from \$134,544 to \$138,947 or from \$46.94 to \$48.48 per square foot of living area. The appellant calculated that the comparables have an average improvement

assessment of \$47.84 per square foot of living area. Therefore, the appellant requested a reduction in the subject's improvement assessment to \$134,813 or \$47.84 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 \$172,170 was disclosed. In support of the subject's assessment, the board of review submitted photographs, a location map, property record cards and a grid analysis detailing six suggested comparables located in close proximity to the subject. The comparables consist of two-story frame dwellings that were built from 1996 to 2001. Four comparables have unfinished basements and two comparables have full or partial finished basements. The comparables have central air conditioning and attached garages that contain from 529 to 1,042 square feet. Five comparables have a fireplace. The dwellings range in size from 2,704 to 2,868 square feet of living area and have improvement assessments ranging from \$135,996 to \$151,449 or from \$50.29 to \$56.01 per square foot of living area. The subject property has an improvement assessment of \$146,668 or \$52.05 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 assessment 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 nine suggested assessment comparables for the Board's consideration. The Board placed diminished weight on comparables 2 and 3 submitted by the board of review due to their finished basements, unlike the subject. The Property Tax Appeal Board finds the remaining seven comparables are more similar to the subject in location, design, size, age and amenities. However, the comparables have garages that range in size from 529 to 750 square feet, whereas the subject has a 943 square foot garage. The comparables have improvement assessments ranging from \$134,544 to \$149,105 or from \$46.94 to \$51.99 per square foot of living area. The subject property has an improvement assessment of \$146,668 or \$52.05 per square foot of living area. The subject's improvement assessment falls within the range of the comparables' improvement assessments, but above the range by only \$.06 on a per square foot basis. 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 justified 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 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: 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.