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

APPELLANT: Alfred & Roseanne Stavros
DOCKET NO.: 07-02493.001-R-1
PARCEL NO.: 14-13-101-001

The parties of record before the Property Tax Appeal Board are Alfred and Roseanne Stavros, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** 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:

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| **LAND:** | $30,488 |
| **IMPR.:** | $169,070 |
| **TOTAL:** | $199,558 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property consists of a 32,698 square foot parcel improved with a one-story single family dwelling of brick construction containing 3,325 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car attached garage with 1,019 square feet. Other features include an in-ground swimming pool, gazebo a wooden deck and a concrete patio. The property is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants provided descriptions and assessment information on three comparable properties. The comparables were improved with one-story single family dwellings of brick construction that range in size from 3,136 to 3,192 square feet of living area.[1] The homes were constructed from 1978 to 1987.

[1] The appellants' grid analysis on the appeal petition described the comparables and assessments differently than a second grid analysis submitted by the appellants on these same properties, the appellants' grid analysis

Each of the comparables has a partial basement ranging in size from 1,786 to 2,085 square feet with one being partially finished. Each comparable also has central air conditioning, the comparables have one or two fireplaces and each comparable has an attached garage ranging in size from 792 to 825 square feet. These properties have improvement assessments ranging from $149,773 to $154,080 or from $47.76 to $48.77 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to $137,278 or $41.29 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $211,266 was disclosed. The subject has an improvement assessment of $180,778 or $54.37 per square foot of living area.

To demonstrate the subject was equitably assessed the board of review provided descriptions, the property record cards, assessment information and an assessment grid analysis using six comparable properties that were described as being located near the subject. The analysis provided by the board of review disclosed that two of the comparables had the same neighborhood code as the subject. The six comparables were improved with one-story single family dwellings of brick or brick and wood siding construction. The homes ranged in size from 2,543 to 3,244 square feet of living area and were built from 1981 to 1989. Each comparable had a basement ranging in size from 1,732 to 3,244 square feet with one being partially finished. Each comparable had central air condition, one or two fireplaces and attached garages ranging in size from 765 to 1,350 square feet. These properties had improvement assessments ranging from $150,543 to $177,593 or from $52.52 to $59.20 per square foot of living area. A copy of the subject's property record card submitted by the board of review disclosed the in-ground swimming pool and gazebo, features not enjoyed by the comparables, were valued at $18,715 resulting in an equalized assessment for these features of $6,346. Based on these six comparables, the board of review requested confirmation of the subject's assessment.

The board of review also submitted an assessment grid analysis using three comparables that were identified as being selected by the assessor. Comparable #3 was the same property as board of review comparable #1. The two additional comparables were one-story brick dwellings that had 3,175 and 3,352 square feet of living area and were built in 1987. Each comparable had the same neighborhood code as the subject property. Each comparable had a partial basement with one being finished with a recreation room. Each comparable had central air condition, one or two fireplaces

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submitted in rebuttal on these same properties and the board of review assessment grid on the appellants' comparables. The Property Tax Appeal Board will utilize the appellants' and the board of review descriptions and assessment information on the appellants' comparables that are in agreement.

and an attached garage that had either 760 or 985 square feet. These two properties had improvement assessments of $155,371 and $163,991 or $48.94 and $48.92 per square foot of living area, respectively.

In rebuttal the appellants argued the board of review comparable properties #2 through #6 are not similar to the subject in location being from 2.29 to 3.61 miles from the subject property. The appellants stated their comparables were located within the subject's subdivision. The appellants further argued board of review comparable #1 was located on a lake and the board of review used homes that were in subdivisions with higher base prices when built.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's improvement assessment.

The appellant's contend assessment inequity with respect to the 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 assessments 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 a reduction is warranted.

The record contains assessment information on eleven comparables submitted by the parties to support their respective positions. The Board finds appellants' comparable #1, board of review comparable #1 and assessor comparables #1 and #2 to be most similar to the subject in location, age, size, construction and features. These four comparables had the same neighborhood code as the subject property and were improved with one-story brick dwellings constructed in 1986 and 1987 that ranged in size from 3,136 to 3,352 square feet of living area. Each home had a basement ranging in size from 1,374 to 3,168 square feet with one being finished with a recreation room. Each comparable had central air conditioning, one or two fireplaces and an attached garage ranging in size from 760 to 1,350 square feet. Their improvement assessments ranged from $149,773 to $166,379 or from $47.76 to $52.52 per square foot of living area. The Board finds these comparables did not have an in-ground swimming pool and gazebo that the subject property has. The subject had an improvement assessment of $180,778 or $54.37 per square foot of living area, which is above the range established by the best comparables in the record. After considering adjustments and the differences in the best comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement assessment 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.

Chairman

Member

Member

Member

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: February 23, 2010

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.