



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

APPELLANT: Harriet Kandelman
DOCKET NO.: 07-02498.001-R-1
PARCEL NO.: 16-34-202-026

The parties of record before the Property Tax Appeal Board are Harriet Kandelman, 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: \$52,380
IMPR.: \$60,307
TOTAL: \$112,687

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 0.17-acre or 7,534 square foot parcel improved with a one-story brick dwelling built in 1955 that contains 1,120 square feet of living area. Features of the home include central air-conditioning, a 440 square foot garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable properties located within two blocks of the subject. The comparables are situated on parcels ranging in size from 0.17-acre to 0.23-acre or from approximately 7,405 to 10,019 square feet of land area. The comparables consist of brick dwellings that were built from 1955 to 1959 and each containing 1,120 square feet of living area. Two of the comparables are described as having central air-conditioning; one has a fireplace and each has a garage. Two comparables have a full unfinished basement. These properties have improvement assessments ranging from \$52,324 to \$60,868 or

from \$46.72 to \$54.35 per square foot of living area. The subject has an improvement assessment of \$60,307 or \$53.85 per square foot of living area.

The comparables have land assessments ranging from \$44,010 to \$56,957 or from approximately \$4.94 to \$7.09 per square foot of land area.¹ Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$112,687 was disclosed. In support of the subject's improvement assessment, the board of review submitted a summary argument, property record cards and a grid analysis of five comparable properties located in the subject's neighborhood. The comparables consist of one-story brick dwellings built in either 1955 or 1956 and contain 1,120 square feet of living area. Three of the comparables have central air-conditioning; one has a fireplace, garages that contain from 341 to 528 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$59,589 to \$61,293 or from \$53.20 to \$54.73 per square foot of living area.

The comparables were situated on parcels ranging from 6,934 to 8,627 square feet of land area and had land assessments ranging from \$44,010 to \$54,976 or from \$6.05 to \$7.13 per square foot of land area. The board of review representative testified that comparable #3 received a 15% land assessment reduction based on its close proximity to train tracks. Based on this evidence the board of review requested the subject's total assessment be confirmed.

The appellant argued in rebuttal that the board of review's comparables were superior to the subject because they featured amenities such as larger garages, replacement windows, concrete driveways and mature trees that the subject did not enjoy.

After hearing the testimony 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 appellant's 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

¹ The board of review's representative testified that the appellant's comparables had land assessments ranging from \$4.95 to \$6.92 per square foot of land area. Two of the land comparables (#2 and #3) received a 15% reduction based on their close proximity to train tracks.

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 Board finds the parties submitted a total of eight comparables for its consideration as each party used the same property for one comparable. The Board finds the appellant's comparables #2, #3 and #4 were dissimilar to the subject because they did not have a basement enjoyed by the subject and/or were located in close proximity to train tracks, which the subject is not. In addition, the Board finds the board of review's comparable #3 was dissimilar to the subject because it too was located in close proximity to train tracks, which may affect its overall market value and resulting assessment. As a result of these differences when compared to the subject, the Board gave these dissimilar comparables less weight in its analysis. The remaining comparables were similar to the subject in most respects, including location, exterior design, size and age. The most similar comparables had improvement assessments ranging from \$52.55 to \$54.73 per square foot of living area, which support the subject's improvement assessment of \$53.85 per square foot of living area.

The Board finds the most similar land comparables were those properties not situated in close proximity to train tracks. These properties received the most weight in the Board's analysis and had land assessments ranging from \$6.02 to \$7.13 per square foot of land area.² The subject's land assessment is \$6.95 per square foot of land area and is within the range established by the most similar comparables in this record.

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.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as established by the board of review is correct.

² See Footnote #1.

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: 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.