



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

APPELLANT: Ziggy Sekula
DOCKET NO.: 07-02504.001-R-1
PARCEL NO.: 15-23-208-012

The parties of record before the Property Tax Appeal Board are Ziggy Sekula, the appellant(s), by attorney Melissa Whitley, of Marino & Assoc., PC 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: \$63,912
IMPR.: \$67,479
TOTAL: \$131,391

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story style frame dwelling built in 1958 that contains 1,656 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 506 square foot garage and a slab foundation.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of three comparable properties located within one block of the subject. The comparables consist of one-story frame dwellings that ranged from 46 to 50 years old and ranged in size from 1,736 to 2,207 square feet of living area. The comparables have features that include one or two fireplaces and garages ranging from 400 to 552 square feet of building area. These properties have improvement assessments ranging from \$65,295 to \$87,322 or from \$37.22 to \$39.57 per square foot of living area. The subject has an

improvement assessment of \$67,479 or \$40.75 per square foot of living area. 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 \$131,391 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the same neighborhood code as the subject, as assigned by the local assessor. The comparables consist of one-story style frame or brick and frame dwellings built in 1958 that range in size from 1,678 to 1,802 square feet of living area. Two comparables have central air-conditioning, each has one or two fireplaces, and one has a full unfinished basement. The comparables have garages that contain either 440 or 480 square feet of building area. These properties have improvement assessments ranging from \$76,023 to \$79,463 or from \$42.40 to \$45.31 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 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 six comparables for its consideration. The Board finds the appellant's comparable #2 and #3 were dissimilar to the subject in size. In addition, the Board finds the board of review's comparables #1 and #3 were dissimilar to the subject in foundation/basement area and/or size when compared to the subject. Therefore, these comparables were given reduced weight in the Board's analysis. The Board finds the appellant's comparable #1 and the board of review's comparable #2 were most similar to the subject. These two most similar comparables had improvement assessments of \$37.22 and \$44.79 per square foot of living area and support the subject's improvement assessment of \$40.75 per square foot of living area.

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 this record.

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 improvement assessment as established by the board of review is correct.

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. Lerski

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: July 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.