



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

APPELLANT: Maria Stremtan  
DOCKET NO.: 07-02512.001-R-1  
PARCEL NO.: 16-29-305-016

The parties of record before the Property Tax Appeal Board are Maria Stremtan, the appellant, by attorney Lisa A. Marino 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:** \$ 42,368  
**IMPR.:** \$ 66,882  
**TOTAL:** \$ 109,250

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a split-level brick dwelling containing 942 square feet of above grade living area that was built in 1963. Features include a finished lower level, a fireplace and a 264 square foot garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this claim, the appellant submitted an equity analysis detailing three suggested comparables located in close proximity to the subject. The comparables consist of a split-level, a one and one-half story and a two-story style brick or frame dwellings that were built from 1920 to 1964. Two comparables have unfinished basements and one comparable has a finished basement. The comparables have central air conditioning and garages that contain from 440 to 480 square feet. One comparable has a fireplace. The dwellings range in size from 1,300 to 1,576 square feet of above grade living area and have improvement assessments ranging from \$63,715 to \$91,421 or from \$45.00 to

\$69.42 per square foot of living area. The subject property has an improvement assessment of \$66,882 or \$71.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$109,250 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs and an assessment analysis detailing three suggested comparables located in close proximity to the subject. The comparables consist of split-level style frame or brick and frame dwellings that were built in 1962 or 1963. The dwellings have finished lower levels that range in size from 500 to 650 square feet. Two comparables contain central air conditioning; one comparable contains a fireplace; and all the comparables have attached garages that range in size from 480 to 520 square feet. The dwellings range in size from 1,000 to 1,154 square feet of above grade living area and have improvement assessments ranging from \$71,140 to \$89,699 or from \$71.14 to \$77.73 per square foot of above grade 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 of proof.

The parties submitted descriptions and assessment data for six suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to the comparables submitted by the appellant. All the comparables are larger in size than the subject; comparables 1 and 3 are dissimilar in design when compared to the subject; and comparable 3 is considerably older than the subject. The Property Tax Appeal Board finds the comparables submitted by the board of review are more similar to the subject in age, size, design and features. They have improvement assessments ranging from \$71,140 to \$89,699 or from \$71.14 to \$77.73 per square foot of living area. The subject property has an improvement assessment of \$66,882 or \$71.00 per square foot of living area, which falls below the range established by the most similar comparables contained in

this record. Therefore, no reduction in the subject's assessment is warranted.

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.

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. Guit*

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Chairman

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Member

*Mark Morris*

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Member

*William R. Lerbis*

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Member

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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: September 24, 2010

*Allen Castrovillari*

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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.