



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

APPELLANT: Michael & Sydney Foster  
DOCKET NO.: 07-02701.001-R-1  
PARCEL NO.: 06-35-100-044

The parties of record before the Property Tax Appeal Board are Michael & Sydney Foster, the appellants, 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:** \$15,635  
**IMPR.:** \$106,020  
**TOTAL:** \$121,655

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of frame construction containing 2,724 square feet of living area. The dwelling was constructed in 1925 and has an effective age of 1954 according to the assessor. Features of the home include a  $\frac{3}{4}$  unfinished basement, a fireplace and a detached two-car garage of 400 square feet of building area. The property is located in Grayslake, Avon Township, Lake County.

The appellants' appeal is based on unequal treatment in the assessment process as to the improvement. No dispute was raised concerning the land assessment. In addition, the appellants reported the subject property was purchased in September 2005 for \$325,000. The property was advertised on the market for 3 days and was sold by a relocation company which advertised the property in the Multiple Listing Service. Appellants also attached a copy of the settlement statement reflecting the subject's sale price of \$325,000 as of the settlement date of September 15, 2005.

In support of the inequity argument, the appellants submitted a grid analysis with information on four comparable properties said to be located from .4 to .65-miles from the subject and described as one and one-half-story or two-story frame or frame and masonry dwellings. The homes range in age from 64 to 117 years old and range in size from 2,374 to 2,676 square feet of living area. Features include basements, one of which was partially finished. One comparable has central air conditioning and two comparables have one or two fireplaces. Each comparable has a garage ranging in size from 273 to 580 square feet of building area. The comparables have improvement assessments ranging from \$58,600 to \$76,920 or from \$23.88 to \$31.16 per square foot of living area. The subject's improvement assessment is \$106,020 or \$38.92 per square foot of living area. The appellants also reported that comparables #1 and #2 sold in March 2006 and August 2005, respectively, for \$355,000 and \$470,000 or \$149.54 and \$191.29 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$77,665 or \$28.51 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 \$121,655 was disclosed. In support of the subject's assessment, the board of review presented a three-page letter and a two-page letter from the Avon Township Assessor, a grid analysis reiterating the appellants' four comparables, and a grid analysis of six comparables. In the two-page letter, the township assessor explained his efforts at reassessing two-story dwellings in the township in 2007.

The board of review's two-page grid analysis consists of six comparable properties described as multi-story, two-story, part one-story and part two-story, or part one and one-half-story and part two-story frame dwellings that were built between 1900 and 1928. The dwellings range in size from 2,414 to 2,710 square feet of living area. Features include unfinished basements, four comparables have central air conditioning, and each comparable has one or two fireplaces. The comparables also have garages ranging in size from 480 to 1,066 square feet of building area. These properties have improvement assessments ranging from \$103,430 to \$147,395 or from \$39.02 to \$54.39 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 a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's 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 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 appellants have not met this burden.

The parties submitted a total of ten equity comparables to support their respective positions. The Property Tax Appeal Board finds the appellants' comparable #2 and the board of review comparable #2 were the most similar comparables to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$23.88 and \$39.02 per square foot of living area. The subject's improvement assessment of \$38.92 per square foot of living area is within this range and appears particularly supported by the similarities with board of review comparable #2. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 taxation 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 appellants 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 appellants have 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.