



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

APPELLANT: Donald Steffen
DOCKET NO.: 07-03510.001-R-1
PARCEL NO.: 06-35-101-008

The parties of record before the Property Tax Appeal Board are Donald Steffen, 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: \$15,019
IMPR.: \$81,597
TOTAL: \$96,616

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story single-family dwelling of frame construction containing 1,872 square feet of living area. The dwelling was built in 1910 and has an effective age according to the assessing officials of 1920. Features of the home include a full, unfinished basement and a 494 square foot garage. The property is located in Grayslake, Avon Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the improvement assessment; no dispute was raised concerning the land assessment. The appellant submitted a letter and data on comparable properties.

In the letter, the appellant argued that the subject's improvement assessment increased 84% from 2006 to 2007 without major, or any, improvements was viewed as excessive, particularly given the nation's current economic situation. Moreover, the appellant's disputed the Avon Township Assessor's distinction of the subject as a "type 25" home as compared to other outwardly similar dwellings categorized as "type 22" homes. Analyzing data supplied by the township assessor, the appellant contends that "type 25" homes had average 2007 improvement assessment increases

of 112% whereas "type 22" homes had average 2007 improvement assessment increases of 14%.

In support of the appellant's inequity argument, he submitted information on nine comparable properties located within two blocks of the subject (see map included in evidence). While the subject was assigned "house type 25," each of the nine comparables were said to be "house type 22." The homes were described as two-story frame dwellings that were built between 1850 and 1930. The assessor reported these dwellings had effective ages ranging from 1933 to 1975. The comparables range in size from 1,792 to 3,176 square feet of living area. Features include full or partial unfinished basements. Five comparables have central air conditioning and five have one or two fireplaces. Each comparable has a garage ranging in size from 360 to 672 square feet of building area. The comparables have improvement assessments ranging from \$53,950 to \$82,806 or from \$22.92 to \$30.26 per square foot of living area. The subject's improvement assessment is \$81,597 or \$43.59 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$50,459 or \$26.95 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 \$96,616 was disclosed. While the board of review submitted two separate packets of responsive data, the second packet which was postmarked on November 21, 2008 was untimely and has not been considered herein.

In response to this appeal, the board of review presented two letters from the Avon Township Assessor, one of which addressed a sales ratio study and the rationale for 2007 assessment changes in the subject's area. The board of review also presented descriptions and assessment information on three comparable properties said to be "house type 25". The dwellings consist of part one-story and part two-story or two-story frame dwellings that were built in 1900 or 1920. The assessor reports these comparables have effective ages of 1934 or 1937. The dwellings range in size from 1,566 to 2,436 square feet of living area. Features include full or partial unfinished basements. One comparable has both a fireplace and central air conditioning. Each comparable has a garage ranging in size from 336 to 760 square feet of building area. These properties have improvement assessments ranging from \$70,775 to \$104,748 or from \$43.00 to \$45.19 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 appellant contends 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 appellant has not met this burden.

The appellant attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment from 2006 to 2007. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

As to the equity evidence, the parties submitted a total of twelve comparables to support their respective positions before the Property Tax Appeal Board. Most of the appellant's comparables were substantially larger in dwelling size and/or had newer effective ages than the subject dwelling. The Board finds appellant's comparable #9 and board of review comparables #2 and #3 were most similar to the subject in location, 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 that ranged from \$28.01 to \$45.19 per square foot of living area. The subject's improvement assessment of \$43.59 per square foot of living area is within the range established by the most similar comparables. 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 appellant 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 appellant has 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 P. 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.