



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

APPELLANT: Loreto Piansay  
DOCKET NO.: 07-04083.001-C-1  
PARCEL NO.: 04-30-300-017

The parties of record before the Property Tax Appeal Board are Loreto Piansay, 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:** \$95,362  
**IMPR.:** \$0  
**TOTAL:** \$95,362

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 63,792 square foot vacant corner lot located in Benton Township, Beach Park, Illinois.

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 map and grid analysis of eight suggested comparable properties located in close proximity to the subject. The lots are zoned residential. The comparables consist of six vacant lots and two improved lots. The lots range in size from 12,500 to 24,900 square feet of land area and have land assessments ranging from \$6,424 to \$23,126 or from \$0.51 to \$1.03 per square foot of land area. The subject has a land assessment of \$95,362 or \$1.50 per square foot of land area.<sup>1</sup> During the hearing the appellant argued that the subject's size as depicted by the Benton Township Assessor's Office was incorrect. The appellant argued the subject contained 61,855 based on a plat map submitted into the record. Based on this evidence, the appellant requested

---

<sup>1</sup> Based on the subject containing 63,792 square feet of land area.

a reduction in the subject's assessment to \$63,577 or \$1.00 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$95,362 was disclosed. In support of the subject's assessment, the board of review submitted a summary argument, a map, property record cards and a grid analysis of four comparable properties located in the subject's neighborhood. The comparables consist of four commercially zoned lots. Three of the comparables are located on the same intersection as the subject with the other being located two lots south of the subject. The lots are improved with various commercial enterprises ranging from a Walgreens to a Marathon gas station. The comparables range in size from 51,401 to 136,655 square feet of land area and have land assessments ranging from \$79,245 to \$316,711 or from \$1.54 to \$3.60 per square foot of land area. Gary Allen, Deputy Assessor of Benton Township, testified that the subject contained 64,431.86 square feet of land area, as shown on the subject's property record card. Allen testified that he verified this calculation utilizing GIS mapping.<sup>2</sup> The GIS mapping measurement for the subject depicts the subject contains 63,791.68 square feet of land area. The board of review argued that their comparables were more similar to the subject because they were commercially zoned like the subject and three of the four comparables were located on the same intersection as the subject and were corner lots like the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During rebuttal, the appellant argued that other properties located in close proximity to the subject received reductions on their assessments while the subject did not receive a reduction matching these other properties.

After hearing the testimony and reviewing 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.

---

<sup>2</sup> A copy of the GIS measurements was ordered to be produced by the board of review and was made a part of this record.

The Board initially finds the best evidence in this record of the subject's size is the GIS measurements produced by the board of review. The GIS measurements depict the subject contains approximately 63,792 square feet of land area. The Benton Township Assessor testified that he verified the subject's size as shown on the subject's property record card; however, the subject's measurement size as shown on the property record card differs from that depicted by the GIS measurements by approximately 640 square feet of land area. However, the Board finds that this difference does not affect the Board's final analysis herein.

The Board gave little merit to the appellant's argument regarding assessment reductions to neighboring properties as compared to the subject. The appellant attempted to demonstrate the subject's assessment was inequitable and not reflective of market value because of the percentage of decrease in its assessment as compared to neighboring properties. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate an 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. Actual assessments of properties together with their salient characteristics 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 assessments.

The Board finds the parties submitted twelve comparables for its consideration. The Board finds the appellant's comparables were dissimilar to the subject because they were non-corner lots with residential zoning. In addition, the Board finds the board of review's comparable #4 was also a non-corner lot. Therefore, these comparables were given less weight in the Board's analysis. The Board finds the most similar comparables contained in this record are the three comparables located at the same intersection as the subject which are similarly zoned like the subject. These properties had land assessments ranging from \$1.54 to \$3.60 per square foot of land area. The subject has a land assessment of \$1.50 per square foot of land area based on the subject containing 63,792 square feet of land area. The subject's assessment is less than the most similar comparables contained 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.

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: May 20, 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.