FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Johnny Fernandez
DOCKET NO.: 07-05163.001-R-1
PARCEL NO.: 16-08-212-018

The parties of record before the Property Tax Appeal Board are Johnny Fernandez, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:	$74,327
IMPR.:	$139,495
TOTAL:	$213,822

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 21 year-old, two-story style frame dwelling that contains 2,544 square feet of living area. Features of the home include central air conditioning, a fireplace, a 480 square foot garage and a full unfinished basement.

Through his attorney, the appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located in close proximity to the subject. The comparables consist of two-story style frame dwellings that range in age from 13 to 20 years and range in size from 2,544 to 3,224 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces and garages that contain from 400 to 480 square feet of building area. The appellant's grid indicated the comparables have no basements. These properties have improvement

assessments ranging from $135,447 to $170,416 or from $50.00 to $53.24 per square foot of living area. The subject has an improvement assessment of $139,495 or $54.83 per square foot of living area. The appellant's grid also indicated his comparable 3 sold in November 2005 for $640,000. Based on this evidence, the appellant requested the subject's assessment be reduced to $100,000 or $39.31 per square foot of living area.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of $213,822 was disclosed. In support of the subject's assessment, the board of review submitted a letter, property record cards and a grid analysis of six comparable properties located within one block of the subject on its street. The comparables consist of two-story style frame dwellings that are 19 or 21 years old and range in size from 2,340 to 2,692 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 400 to 748 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from $135,497 to $151,975 or from $54.10 to $62.15 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the township assessor testified the appellant's comparables have unfinished basements that range in size from 621 to 1,612 square feet.

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 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 nine comparables for its consideration. All the comparables were similar to the subject in terms of style, exterior construction, age, location and features. The Board gave less weight to the appellant's comparables 2 and 3 because they were significantly larger in living area when compared to the subject. The Board finds the remaining comparables were also similar to the subject in size and had improvement assessments ranging from $53.24 to $62.15 per square foot of living area. The subject's improvement assessment of $54.83 per square foot of living falls near the low end of

this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment.

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 Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence and the subject's assessment as determined 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.

Chairman

Member

Member

Member

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

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.