



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

APPELLANT: Janice Hansen  
DOCKET NO.: 07-06611.001-R-1  
PARCEL NO.: 13-11-200-257

The parties of record before the Property Tax Appeal Board are Janice Hansen, 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: \$13,882  
IMPR: \$90,979  
TOTAL: \$104,861**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a 17-year old frame constructed condominium unit in a two-story building. The unit contains 1,630 square feet of living area and features central air conditioning, a fireplace, and a 210 square foot garage. The property is located in Lake Barrington, Cuba Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant disputed both the land and improvement assessments of the subject property. The appellant submitted information on three comparable condominium units, but failed to provide any land size data or data on the proportional land ownership of each of the units. The three comparables have land assessments of \$13,763 or \$13,882 whereas the subject has a land assessment of \$13,882. Based on this data, the appellant requested a land assessment reduction to \$13,763.

The comparables were further described as improved with 18 to 23 year old frame constructed condominium units that have either 1,616 or 1,630 square feet of living area. Features include central air conditioning, one or two fireplaces, and a garage of either 282 or 441 square feet of building area. One comparable has no basement and two comparables have 886 square foot

basements, of which 517 square feet is finished area. The comparables have improvement assessments ranging from \$75,870 to \$92,386 or from \$46.95 to \$56.68 per square foot of living area. The subject's improvement assessment is \$90,979 or \$55.82 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$75,870 or \$46.55 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 \$104,861 was disclosed. The board of review presented a letter and a grid analysis with descriptions and assessment information on three comparable properties. The board of review acknowledged that a reduction in the subject property's assessment had been issued by the Property Tax Appeal Board for the prior year in Docket No. 06-00055, but noted that 2007 was the first year of a new general assessment cycle in Cuba Township and therefore the prior year's decision should not be carried forward. (See 35 ILCS 200/16-185)

In the letter, the board of review also noted that the subject has a "premium 'water view' location" and denoted on the grid that each comparable has a "lake view." The board of review's three comparables also did not have land sizes identified or data related to the proportionate ownership of the land for each unit, but each comparable had a land assessment of \$13,882, identical to that of the subject property.

The board's comparables were improved with two-story frame Innisbrook model condominium units that ranged in age from 17 to 20 years old. The dwellings each contain 1,630 square feet of living area. None of the comparables have basements; each comparable has a fireplace, central air conditioning, and a garage of 441 square feet of building area. These properties have improvement assessments of \$93,108 or \$57.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted written rebuttal, but concluded that there was nothing further to add to the record.

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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, of the six comparables presented, five have the identical land assessment of \$13,882 as the subject property. Based on this evidence, the appellant has failed to demonstrate a consistent pattern of assessment inequities with regard to the subject's land assessment. Therefore, no reduction in the subject's land assessment is warranted on this record.

As to the improvement inequity argument, due to differences in featuring partially finished basements, the Board has given less weight to appellant's comparables #2 and #3. The Board finds the remaining four comparables submitted by both parties were virtually identical to the subject dwelling 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 \$46.95 to \$57.12 per square foot of living area. The subject's improvement assessment of \$55.82 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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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: May 21, 2010

*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.