



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

APPELLANT: Ronald Skiba  
DOCKET NO.: 08-00107.001-R-1  
PARCEL NO.: 06-23-107-034

The parties of record before the Property Tax Appeal Board are Ronald Skiba, 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: \$17,870  
IMPR.: \$65,504  
TOTAL: \$83,374**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 6,889 square foot parcel improved with a 14 year-old, two-story style frame dwelling that contains 1,660 square feet of living area. Features of the home include central air conditioning, a 400 square foot garage and a partial unfinished basement. The subject is located in Grayslake, Avon Township, Lake County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements and overvaluation as the bases of the appeal. In support of the improvement inequity argument, the appellant submitted a grid analysis of three comparable properties located within a block of the subject. The comparables consist of two-story style frame dwellings that are 14 years old and contain 1,660 square feet of living area. The comparables have 400 square foot garages, partial unfinished basements and a fireplace. The comparables have improvement assessments ranging from \$58,676 to \$72,384 or from \$35.35 to \$43.60 per square foot of living area. The subject has an improvement assessment of \$65,504 or \$39.46 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on the same three comparables used to support the improvement inequity contention. The comparables were reported to have sold between March 2007 and February 2008 for prices of \$237,100 or \$245,000 or \$142.83 or \$147.59 per square foot of living area including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$58,676 or \$35.35 per square foot of living area and its total assessment be reduced to \$76,546, reflecting a market value of approximately \$229,638.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$83,374 was disclosed. The subject has an estimated market value of approximately \$250,900 or \$151.14 per square foot of living area including land, as reflected by its assessment and the Lake County 2008 three-year median level of assessments of 33.23%.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of six comparable properties, the first three of which are the appellant's comparables. The comparables consist of two-story style frame dwellings, built in 1994 or 1995, that contain 1,660 square feet of living area. All the comparables have central air conditioning and 400 square foot garages, five have a fireplace and five have partial finished basements. These properties have improvement assessments ranging from \$58,676 to \$72,384 or from \$35.35 to \$43.60 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted sales information on the same comparables used to support the subject's improvement assessment. As stated above, the first three of the board of review's comparables are the appellant's comparables. All six comparables sold between March 2007 and February 2008 for prices ranging from \$237,100 to \$292,000 or from \$142.83 to \$175.90 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 first argued unequal treatment in the assessment process regarding the subject's improvements. 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 a total of six comparables in support of their respective arguments, as the board of review's first three of its six comparables are the same properties as the appellant's comparables. The Board finds all the comparables in this record are similar to the subject in terms of design, exterior construction, age, size, location and most features, with the only differences being a fireplace and/or a partial finished basement, two amenities the subject dwelling lacks. The comparables had improvement assessments ranging from \$35.35 to \$43.60 per square foot of living area. The subject's improvement assessment of \$39.60 per square foot is below all but one of the comparables, including two of the appellant's own comparables. The Board finds the subject's lower assessment within the range is justified, due to its lack of a fireplace and finished basement. Therefore, the Board finds the evidence in the record supports the subject's improvement 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.

The appellant also contends overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the record includes six comparable sales, which are very similar to the subject in most respects. These properties sold for prices ranging from \$142.83 to \$175.90 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$151.14 per square foot of living area including land falls nearer the low end of this range, which is appropriate given the subject's lack of a fireplace and finished basement, features that are enjoyed by most of the comparables.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence and the

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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.

*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.