



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

APPELLANT: Lorraine Maloy
DOCKET NO.: 08-00369.001-R-1
PARCEL NO.: 05-04-109-006

The parties of record before the Property Tax Appeal Board are Lorraine Maloy, 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: \$11,770
IMPR.: \$38,163
TOTAL: \$49,933

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 855 square feet of living area that was built in 1945. Features include a full unfinished walk-out basement and central air conditioning. The property is located in Grant Township, Lake County, Illinois. The property has lake channel frontage with access to Nippersink Lake.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted information on three suggested comparable properties located on the same street as the subject property, but without channel or lake access. The comparables consist of one-story frame dwellings ranging in size from 709 to 1,410 square feet of living area that were built between 1945 and 1948. The comparables have crawl-space foundations with one comparable having a fireplace. The comparables have improvement assessments ranging from \$26,801 to \$56,950 or from \$37.80 to \$44.23 per

square foot of living area. The subject's improvement assessment is \$38,163 or \$44.64 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$49,933 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties located in the Fox Lake Vista neighborhood, one of which is on the same street as the subject. The comparables have channel access similar to the subject property. The comparables consist of one-story frame or masonry dwellings ranging in size from 572 to 1,070 square feet of living area that were built between 1942 and 1955. Two comparables have crawl-space foundations and one has an unfinished basement. Two comparables have central air conditioning, one comparable has a fireplace and two comparables have attached garages. The comparables have improvement assessments ranging from \$23,752 to \$50,259 or from \$41.52 to \$48.33 per square foot of living area. The subject's improvement assessment is \$38,163 or \$44.64 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of review's comparables #2 and #3 appeared in photographs to be renovated and or superior quality. Also, the board of review's comparable #1 is similar to the subject, but has a lower unit price.

After hearing testimony 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 land 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds that both parties submitted descriptions and assessment information on six suggested comparable properties. The Board gave less weight to the appellant's comparables due to their lack of channel access, which the subject property enjoys. The Board finds the remaining three comparable properties submitted by the board of review are more similar to the subject due to their channel access. They also have varying degrees of similarity when compared to the subject in age, size, style and features. These comparables have improvement assessments ranging from \$23,752 to \$50,259 or from \$41.52 to \$48.33 per square foot of living area. The Board gave more weight to the board of review's comparable #2 due to having a basement like the subject

property. It has an improvement assessment of \$50,259 or \$48.33 per square foot of living area. The subject has an improvement assessment of \$38,163 or \$44.64 per square foot of living area which is supported by the most similar comparables. The Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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. Grief

Member

Member

Mario M. Louie

Shawn R. Lerbis

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 23, 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.