



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

APPELLANT: Dennis Owczarski
DOCKET NO.: 08-00370.001-R-1
PARCEL NO.: 05-26-102-006

The parties of record before the Property Tax Appeal Board are Dennis Owczarski, 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: \$ 34,301
IMPR.: \$ 72,230
TOTAL: \$ 106,531

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and masonry dwelling containing 2,256 square feet of living area that was built in 1976. Features include a full unfinished basement, central air conditioning, a fireplace and a 528 square foot attached garage. The property is contiguous to Fischer Lake which is located in Grant Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvement assessments. At the hearing, the appellant withdrew the land argument without objection from the board of review. In support of the improvement inequity claim, the appellant submitted information on three suggested comparable properties located in Fischers subdivision. Two comparables have lake views and one comparable is an interior lot with no lake view or access. The comparables consist of two-story frame or masonry dwellings ranging in size from 1,902 to 3,587 square feet of living area that were built between 1964 and 1981. The comparables have unfinished basements, central air conditioning, a fireplace and garages ranging from 440 to 850

square feet. The comparables have improvement assessments ranging from \$58,270 to \$111,096 or from \$30.10 to \$30.93 per square foot of living area. The subject's improvement assessment is \$72,230 or \$32.02 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 \$106,531 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties located in Fischers subdivision. The comparables are contiguous with Fischer Lake with two properties located on the same street as the subject property. The comparables consist of two-story frame and masonry dwellings ranging in size from 2,406 to 2,507 square feet of living area that were built between 1970 and 1979. Two comparables have finished basements and one comparable has an unfinished basement. Other features include central air conditioning, a fireplace and garages ranging from 480 to 782 square feet. The comparables have improvement assessments ranging from \$84,342 to \$87,262 or from \$33.98 to \$36.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the 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 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). 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. Comparable #1 is considerably larger in size than the subject property. Comparable #2 has a considerably smaller basement when compared to the subject and has no lake view or access like the subject. Comparable #3 is 12 years older than the subject property. The Board finds the remaining three comparable properties submitted by the board of review most similar to the subject in location, size, design and features. However, comparables #1 and #2 have finished basements which are superior to the subject. The three comparables have improvement assessments ranging from \$84,342 to \$87,262 or from \$33.98 to \$36.19 per square foot of living area. The subject's improvement assessment of \$72,230 or \$32.02 per square foot of living area falls below the range established by these comparables. After

considering adjustments and the differences in the comparables when compared to the subject, 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

Shawn R. Lerski

Member

Member

Mark Morris

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.