FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ernestine Brashear
DOCKET NO.: 08-00386.001-R-1
PARCEL NO.: 04-21-305-021

The parties of record before the Property Tax Appeal Board are Ernestine Brashear, 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:	$5,760
IMPR.:	$39,349
TOTAL:	$45,109

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,064 square feet of living area. The dwelling is 48 years old. Features of the home include a full basement which is partially finished, central air conditioning, and a detached two-car garage of 576 square feet of building area. The property is located in Zion, Zion Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process as to the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of the inequity argument, the appellant submitted information on four comparable properties described as a one and one-half-story and three, one-story frame dwellings that range in age from 46 to 54 years old. The comparable dwellings range in size from 1,008 to 1,152 square feet of living area. Features include full or partial basements, three of which are partially finished. None of the comparables has central air conditioning, but each has a garage ranging in size from 440 to 576 square feet of building area. The comparables have improvement assessments ranging from $35,177 to $37,505 or from $32.56 to $35.84 per square foot of living area. The subject's improvement assessment is $39,349 or $36.98 per square foot of living area. Based on this evidence,

the appellant requested a reduction in the subject's improvement assessment to $35,800 or $33.65 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 $45,109 was disclosed. The board of review presented a three-page letter discussing the evidence and a grid analysis of three suggested comparables along with property record cards, photographs and a map depicting their location along with the subject.

In response to the appellant's suggested comparables, the board of review pointed out that no comparable has central air conditioning like the subject, three have one less bathroom than the subject, comparable #4 is of a different design/story height and there are other differences in garage size and finished basement area.

In support of the subject's assessment, the board of review presented information on three comparable properties consisting of one-story frame dwellings that range in age from 34 to 46 years old. The dwellings each contain 1,064 square feet of living area. Features include full basements, each of which is partially finished. One comparable has central air conditioning and a fireplace. Two comparables have a garage of 484 and 528 square feet of building area, respectively. These properties have improvement assessments ranging from $39,283 to $39,833 or from $36.92 to $37.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #4 due to its one and one-half story design as compared to the subject's one-story design. The Board has also given less weight to appellant's comparable #1 due to its lack of any basement finish. The Board finds the remaining five comparables submitted by both parties were most similar to the subject 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 $34.90 to $37.44 per square foot of living area. The subject's improvement assessment of $36.98 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.

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: June 24, 2011

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.