



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

APPELLANT: Andrew Cathlina  
DOCKET NO.: 08-00530.001-R-1  
PARCEL NO.: 11-21-108-052

The parties of record before the Property Tax Appeal Board are Andrew Cathlina, the appellant, by attorney Jason T. Shilson of O'Keefe Lyons & Hynes, LLC, in Chicago; 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:** \$69,787  
**IMPR:** \$108,004  
**TOTAL:** \$177,791

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 3,030 square feet of living area. The dwelling was originally constructed in 1925 and in 1955 a second story was added. Features include a partial finished basement, central air conditioning, a fireplace and a 528 square foot detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation, unequal treatment in the assessment process and a contention of law that real estate shall be levied uniformly by valuation. The appellant did not contest the subject's land assessment.

In support of the improvement inequity argument, the appellant submitted a grid analysis with improvement information on eight suggested comparable properties located on the same street as the subject property. The comparables were reported to consist of a one-story frame, two, 1¼ masonry, three, 1½ frame, one, 1½ masonry and one, 2-story frame dwelling. The comparables range in age from 57 to 108 years old and range in size from 1,305 to

2,969 square feet of living area. Features of the comparables include full or partial unfinished basements, central air conditioning and garages ranging from 240 to 600 square feet. Five comparables have a fireplace. These properties have improvement assessments ranging from \$35,212 to \$63,419 or from \$21.36 to \$31.16 per square foot of living area. The subject has an improvement assessment of \$108,004 or \$35.64 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on two of the comparables used to support the inequity argument. The comparables sold in November 2002 and July 2007 for \$310,000 and \$350,000 or \$104.41 and \$206.00 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$148,858.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$177,791 was disclosed. The subject has an estimated market value of \$535,032 or \$176.58 per square foot of living area including land, as reflected by its assessment and Lake County's 3-year median level of assessments of 33.23%.

In support of the subject's assessment, the board of review submitted information on five comparables, two of which are located on the same street as the subject property. The comparables are improved with two-story frame or frame and masonry dwellings. The dwellings were constructed from 1890 to 1946, with upgrades from 1931 to 1973. The dwellings range in size from 2,494 to 3,278 square feet of living area. Other features include full or partial unfinished basements and garages ranging from 440 to 576 square feet. Three comparables have air conditioning and four comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$84,879 to \$126,569 or from \$33.41 to \$43.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In support of the overvaluation argument, the board of review submitted sales information on three comparables. The comparable sales consist of two-story frame or masonry dwelling that range in size from 2,037 to 2,140 square foot of living area. The comparables sold between May 2005 and March 2007 for prices ranging from \$594,900 to 625,000 or from \$277.99 to \$306.82 per square foot of living area including land. The record also indicates the subject property sold in January 2008 for \$710,000 or \$234.32 per square foot of living area including land. 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's argument was unequal treatment in the assessment process. 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.

As to the improvement inequity argument, the Board finds the parties submitted a total of 13 comparables. The Board gave less weight to the appellant's comparables, with the exception of comparable #6, due to their dissimilar number of stories and design when compared to the subject property. The Board gave less weight to the board of review's comparable #3 due to its exterior construction when compared to the subject property. The Board finds the remaining five properties were very similar to the subject in size, features and exterior construction. These comparables have improvement assessments ranging from \$56,767 to \$126,569 or from \$23.04 to \$43.38 per square foot of living area. The subject's improvement assessment of \$108,004 or \$35.64 per square foot of living area falls within the range established by these comparables. 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. 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.

The appellant also argued 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist.2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted two comparable sales in support of the overvaluation contention. The comparables sold in November 2002 and July 2007 for \$310,000 and \$350,000 or \$104.41 and \$206.00 per square foot of living area including land. The Board found both of these properties dissimilar to the subject property in the number of stories and design. The board of review submitted sales information on three comparables. The comparables sold between May 2005 and March 2007 for prices ranging from \$594,900 to \$625,000 or from \$277.99 to \$306.82 per

square foot of living area including land. The Board found all three of these properties dissimilar to the subject property in size. The record also indicates the subject property sold in January 2008 for \$710,000 or \$234.32 per square foot of living area including land. The Board finds the best evidence in the record of the subject's market value is the subject's sale price of \$710,000, which is higher than the 2008 estimated market value of \$535,032 as reflected by its assessment and Lake County's 3-year median level of assessments of 33.23%.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no reduction is warranted. In addition, the Board finds that based on the above analysis the appellant's contention of law issue is without merit and no reduction is warranted on this basis.

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: July 22, 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.