



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

APPELLANT: James & Karen Devine  
DOCKET NO.: 08-00563.001-R-1  
PARCEL NO.: 11-17-107-002

The parties of record before the Property Tax Appeal Board are James & Karen Devine, the appellants; 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:     \$88,487**  
**IMPR.:    \$140,125**  
**TOTAL:    \$228,612**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling built in 1983. The subject contains 3,153 square feet of living area. Features include a partial, unfinished basement, one fireplace, central air-conditioning and a garage containing 416 square feet of building area.

The appellants, through Karen Devine, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.<sup>1</sup> The appellants are not disputing the subject's land assessment. In support of the inequity argument, the appellants submitted a grid analysis of three suggested comparable properties that were also used at the local board of review hearing. The comparables are two-story dwellings with a wood siding exterior that were built in either 1978 or 1983. Appellant, Karen Devine testified that each

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<sup>1</sup> The appellants submitted no comparable sales or appraisal evidence into the record, and therefore, the appeal proceeded forward on the inequity claim herein.

comparable is located within six blocks of the subject. Each comparable has a garage that contains either 441 or 528 square feet of building area. The properties have partial, unfinished basements, central air-conditioning and a fireplace. The comparables contain either 2,671 or 2,904 square feet of living area and have improvement assessments ranging from \$94,317 to \$139,012 or from \$35.31 to \$47.87 per square foot of living area. The subject property has an improvement assessment of \$140,125 or \$44.44 per square foot of living area. Based on this evidence, the appellants 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 improvement assessment of \$140,125 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing three suggested comparable properties located in the same neighborhood as the subject. The comparable properties consist of two-story frame dwellings that were built from 1982 to 1986. Each comparable has central air-conditioning, one fireplace, full or partial basements and attached garages that range in size from 575 to 651 square feet of building area. The dwellings contain from 3,051 to 3,196 square feet of living area and have improvement assessments ranging from \$148,952 to \$152,765 or from \$47.80 to \$48.82 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellants' 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 appellants have not met this burden.

Both parties presented assessment data on a total of six equity comparables. The Board gave less weight in its analysis to the appellants' comparables #1 and #2 because they were dissimilar to the subject in location and size when compared to the subject. The remaining comparables submitted by both parties received the greatest weight in the Board's analysis. These most similar comparables were similar to the subject in location, age, exterior, size and most features. They had improvement assessments ranging from \$47.80 and \$48.82 per square foot of living area. The subject's improvement assessment of \$44.44 per

square foot of living area is below this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in this record 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 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 presented.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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 M. Louie*

Member

*Shawn R. Lerski*

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: January 21, 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.