



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

APPELLANT: Pat Tountas
DOCKET NO.: 08-01479.001-R-1
PARCEL NO.: 10-28-203-007

The parties of record before the Property Tax Appeal Board are Pat Tountas, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC 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: \$61,810
IMPR: \$272,636
TOTAL: \$334,446

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 40,511 square foot parcel improved with a 2-story dwelling of masonry construction containing 5,910 square feet of living area. The dwelling is 9 years old. Features of the home include a full, partially finished basement, 3 fireplaces, central air conditioning and a multi-car garage. The subject is located in Hawthorne Woods, Fremont Township, Lake County.

The appellant's appeal is based on overvaluation and unequal treatment in the assessment process. In support of the overvaluation argument, the appellant disclosed the subject was purchased in June 2005 for \$929,000 but did not submit in evidence any Real Estate Transfer Declaration, sales contract or settlement statement to document the sale date, amount, or arm's length nature of the sale. The appellant did not submit any comparable sales in support of the overvaluation argument.

In support of the equity argument, the appellant submitted a grid analysis of three comparables all in the same neighborhood as the subject. These comparables are described as 2-story masonry or frame dwellings that range in age from 1 to 8 years old. These dwellings range in size from 5,700 to 5,936 square feet of living area with lot sizes ranging from 40,075 to 86,249 square feet of

land area. Features include full unfinished basements, central air conditioning, 1 or 2 fireplaces and multi-car garages. The comparables have improvement assessments ranging from \$248,278 to \$261,184 or from \$43.46 to \$44.44 per square feet of living area. The subject's improvement assessment is \$272,636 or \$46.13 per square feet of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$321,673.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$334,446 was disclosed. The board of review presented descriptions and assessment information on three comparable properties in the same neighborhood as the subject, one of which had recently sold. The board of review's comparable #2 is the same property as the appellant's comparable #2. These comparables consist of 2-story masonry or frame and masonry dwellings that range in age from 4 to 8 years old. The dwellings range in size from 5,418 to 6,589 square feet of living area with lot sizes ranging from 40,075 to 49,658 square feet of land area. All comparables feature full basements, one of which is partially finished. All have multi-car garages, 1, 2 or 4 fireplaces and central air conditioning. These properties have improvement assessments ranging from \$248,278 to \$314,519 or from \$43.46 to \$47.73 per square foot of living area. The board of review disclosed comparable #1 had sold in September 2009 for \$1,060,000, or \$160.87 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds no reduction in the subject's assessment is warranted based on overvaluation.

Although the appellant claimed the subject was purchased in 2005 for \$929,000, there was no evidence in the form of a Real Estate Transfer Declaration, sales contract or settlement statement to document the sale date, amount, or arm's length nature of the sale. The appellant did not disclose any comparable sales as a basis for the overvaluation argument. The subject's assessment of \$334,446 reflects a market value of \$1,006,458 as of January 2008, using the 2008 three-year median level of assessments for property in Lake County of 33.23% as determined by the Illinois

Department of Revenue. This value is supported by the sale of the board of review's comparable #1 for \$1,060,000 in September 2009. Therefore, the Board finds the appellant has not proven through a preponderance of the evidence that the subject is overvalued.

The appellant also 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 the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$43.46 to \$47.73 per square foot of living area. The subject's improvement assessment of \$46.13 per square foot of living area is within the range established by both parties' comparables. Therefore, the Board finds the appellant has failed to prove through clear and convincing evidence that the subject is inequitably assessed, and no reduction in assessment is warranted based on assessment inequity.

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 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: March 23, 2012

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.