



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

APPELLANT: Stephen Nicoletti
DOCKET NO.: 08-01540.001-R-1
PARCEL NO.: 13-03-203-001

The parties of record before the Property Tax Appeal Board are Stephen Nicoletti, 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: \$70,317
IMPR.: \$175,226
TOTAL: \$245,543

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 53,386 square feet is improved with a two-story dwelling of masonry construction containing 3,672 square feet of living area. The dwelling was built in 1989 and features an unfinished basement, central air conditioning, four fireplaces and a 792 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment of both land and improvement assessments. In support of the inequity argument the appellant submitted three suggested land comparables and three different improvement comparables. The land comparables consist of two improved properties and one unimproved property. The comparables are located in Lake Barrington and range in size from 87,953 to 217,800 square feet of land area. The comparables have land assessments ranging from \$62,178 to \$87,057 or \$0.40 to \$0.91 per square foot of land area. The subject's land assessment is \$70,317 or \$1.32 per square foot of land area.

In support of the improvement inequity argument, the appellant submitted information on three comparable properties described as two-story frame dwellings that have the same assigned

neighborhood code as the subject. The comparables were built between 1985 and 1988 and range in size from 3,300 to 4,021 square foot of living area. Two comparables have unfinished basements and one has a finished basement. Each comparable has central air conditioning and between a 528 to 866 square foot attached garage. Two comparables have a fireplace. The comparables have land assessments ranging from \$57,125 to \$65,403 or \$1.50 per square foot of land area and improvement assessments ranging from \$145,224 to \$170,710 or from \$42.07 to \$44.01 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$183,950.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$245,543 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis of five suggested comparable properties. The comparables consist of two-story masonry dwellings that were built between 1987 and 1989. The comparables are located in Lake Barrington and have between 3,474 and 3,990 square feet of living area. Features include unfinished and finished basements, central air conditioning, either one or four fireplaces and between a 759 to 782 square foot garage. The comparables have land assessments ranging from \$54,900 to \$67,534 or from \$1.41 to \$1.50 per square foot of land area and improvement assessments ranging from \$159,550 to \$202,980 or from \$45.93 to \$51.00 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 argued unequal treatment in both the subject's land and improvement assessment. 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 a total of eleven comparable properties. The Board gave less weight to the appellant's land comparables #1 and #3 due to their size when compared to the subject property. The remaining nine comparables have land assessments ranging from \$54,900 to \$79,792 or from \$0.91 to \$1.50 per square foot of land area. The subject's land assessment is \$70,317 or \$1.32 per square foot of land area, which is within the range established by the comparable properties. The Board finds that the appellant has failed to demonstrate inequity in the land assessment by clear and convincing evidence and no reduction is warranted.

As to the improvement inequity argument, the Board gave less weight to the appellant's comparables due to their dissimilar exterior construction when compared to the subject property. The Board gave less weight to the board of review's comparable #3 due to its location being over two miles from the subject property. The Board finds the remaining four properties most similar to the subject in location, age, size and exterior construction. These comparables have improvement assessments ranging from \$171,080 to \$202,980 or from \$46.58 to \$51.00 per square foot of living area. The subject's improvement assessment of \$175,226 or \$47.72 per square foot of living area falls within the range established by these best 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 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.

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. 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: August 19, 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.