FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nicholas Ciaccio
DOCKET NO.: 08-01652.001-R-1
PARCEL NO.: 10-13-112-019

The parties of record before the Property Tax Appeal Board are Nicholas Ciaccio, 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:	$18,881
IMPR.:	$104,513
TOTAL:	$123,394

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story frame dwelling containing 2,417 square feet of living area that was built in 1996. Features include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this claim, the appellant submitted information on three comparable properties described as two-story frame dwellings that were built in 1996 or 1997. The comparables have the same assigned neighborhood code as the subject property. The comparable dwellings range in size from 2,391 to 2,417 square feet of living area. Features include full or partial unfinished basements and a two-car attached garage. Two comparables have central air conditioning and one has a fireplace. The comparables have improvement assessments ranging from $98,752 to $102,355 or from $41.10 to $42.81 per square foot of living area. The subject's improvement assessment is $104,513 or $43.24 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $101,803 or $42.12 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 $123,394 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties. They consist of two-story frame dwellings that were built between 1995 and 1997. The comparables have the same assigned neighborhood code as the subject property. The dwellings range in size from 2,212 to 2,439 square feet of living area. Features include full unfinished basements, central air conditioning and a two or three-car attached garage. Five comparables have a fireplace. These properties have improvement assessments ranging from $95,774 to $107,603 or from $42.77 to $44.15 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of nine equity comparables. The Board gave less weight to the appellant's comparable #1 due to its partial basement when compared to the subject property's full basement. The Board finds the eight remaining comparables are most similar to the subject in location, design, age, size, exterior construction and features. These comparables have improvement assessments ranging from $95,774 to $107,603 or from $41.10 to $44.15 per square foot of living area. The subject's improvement assessment of $104,513 or $43.24 per square foot of living area falls within the range established by the most similar comparables in the record. 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 no reduction in the subject's assessment is 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.

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: August 19, 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.