



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

APPELLANT: Kathy Kaleta
DOCKET NO.: 08-01691.001-R-1
PARCEL NO.: 13-01-300-034

The parties of record before the Property Tax Appeal Board are Kathy Kaleta, the appellant, by attorney Mitchell L. Klein, of Schiller Klein 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: \$60,373
IMPR: \$168,379
TOTAL: \$228,752

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 23 year-old, two-story style frame dwelling that contains 3,681 square feet of living area. Features of the home include central air conditioning, three fireplaces, a 768 square foot garage and a partial unfinished basement. The subject is located in Barrington, Cuba Township, Lake County.

Through her attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements as the basis of the appeal. The subject's land assessment was not contested. In support of the improvement inequity argument, the appellant submitted a grid analysis of three comparable properties reported to be located in the subject's neighborhood. The comparables consist of two-story dwellings of brick or frame exterior construction that are 25 or 29 years old and range in size from 3,304 to 3,923 square feet of living area. The comparables have features that include central air conditioning, one or two fireplaces and garages that contain from 829 to 997

square feet of building area. One comparable has an unfinished basement of 1,522 square feet, while two comparables have no basements. These properties have improvement assessments ranging from \$142,622 to \$163,662 or from \$41.72 to \$44.77 per square foot of living area. The subject has an improvement assessment of \$168,379 or \$45.74 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$158,319 or \$43.01 per square foot of living area.

The board of review submitted its Board of Review Notes on Appeal, wherein the subject's assessment of \$228,752 was disclosed. In support of the subject's assessment, the board of review submitted a letter, property record cards and a grid analysis of three comparable properties located in the same neighborhood code as the subject, as designated by the township assessor. The comparables consist of two-story style frame dwellings, built between 1983 and 1986, that range in size from 3,575 to 3,712 square feet of living area. The comparables have features that include central air conditioning, two or three fireplaces, garages that contain from 748 to 867 square feet of building area and full basements, two of which have finished areas of 1,275 and 1,300 square feet, respectively. These properties have improvement assessments ranging from \$173,018 to \$187,264 or from \$48.40 to \$50.45 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 that 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.

The Board finds the parties submitted six comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #1 and #2 because they lacked basements, dissimilar to the subject's full basement. The Board finds the remaining comparables were similar to the subject in design, exterior construction, foundation, age, size and most features and had improvement assessments ranging from \$44.77 to \$50.45 per square foot of living area. The subject's improvement assessment of \$45.74 falls within this range. Therefore, the Board finds the evidence in the record supports the subject's improvement.

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.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct. Thus, no reduction in the subject's assessment 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 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: April 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.