



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

APPELLANT: Joel Thomason
DOCKET NO.: 08-01906.001-R-1
PARCEL NO.: 14-32-101-002

The parties of record before the Property Tax Appeal Board are Joel Thomason, the appellant, by attorney Liat R. Meisler of Golan & Christie, LLP, 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: \$42,775
IMPR.: \$222,657
TOTAL: \$265,432

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story brick dwelling containing 3,600 square feet of living area that was built in 1980. Amenities include a full basement with 1,199 square feet of finished area, central air conditioning, a fireplace and an 832 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of the inequity claim, the appellant submitted an equity analysis of eight suggested comparables, property information sheets and a location map. The comparables are located in close proximity to the subject. The comparables consist of one, one and one-half and seven, two-story brick or frame dwellings that are 24 to 27 years old. Seven comparables have unfinished basements and one comparable does not have a basement. Only one comparable was reported as having central air conditioning. Seven comparables have 1 to 3 fireplaces. The comparables have attached garages

that contain 648 to 1,064 square feet. The dwellings are reported to range in size from 3,000 to 4,922 square feet of living area and have improvement assessments ranging from \$140,295 to \$220,913 or from \$42.51 to \$48.78 per square foot of living area. The subject property has an improvement assessment of \$222,657 or \$61.85 per square foot of living area. Based on this evidence, the appellant 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 assessment of \$265,432 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, an assessment analysis and a location map detailing six suggested comparables located in close proximity within the subject's subdivision. They consist of two, one and one-half story and four, two-story frame or brick and frame dwellings that were built from 1982 to 1984. One comparable has an unfinished basement. Five comparables have full basements with finished areas ranging in size from 1,046 to 1,842 square feet. All the comparables have central air conditioning, two or three fireplaces and attached garages that range in size from 736 to 952 square feet. The dwellings range in size from 3,170 to 3,803 square feet of living area and have improvement assessments ranging from \$212,652 to \$253,636 or from \$60.07 to \$67.08 per square foot of living area. Based on the evidence submitted, the board of review requested confirmation of the subject's improvement 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 no reduction in the subject's improvement assessment is warranted.

The appellant argued 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 overcome this burden.

The parties submitted a total of 14 suggested assessment comparables for the Property Tax Appeal Board's consideration. All the comparables are located in close proximity within the subject's subdivision. The Board gave less weight to the comparables submitted by the appellant. Four comparables are larger or smaller when compared to the subject. One comparable does not have a basement and seven comparables have unfinished basements, dissimilar to the subject's 1,199 square foot finished basement. The Board also gave less weight to comparables 3 and 4 submitted by the board of review. Comparable 3 is smaller in

size when compared to the subject and comparable 4 has an unfinished basement, dissimilar to the subject.

The Board finds the four remaining comparables submitted by the board of review are most similar to the subject. They consist of one and one-half story or two-story frame or brick and frame dwellings that were built in 1983 or 1984. These four comparables have full basements with finished areas ranging in size from 1,046 to 1,842 square feet, similar to the subject. These comparables have central air conditioning, two or three fireplaces and attached garages that range in size from 736 to 888 square feet. The dwellings range in size from 3,230 to 3,803 square feet of living area and have improvement assessments ranging from \$213,026 to \$253,636 or from \$65.42 to \$66.89 per square foot of living area. The subject property has an improvement assessment of \$222,657 or \$61.85 per square foot of living area, which falls below the range established by the most similar comparables on a per square foot basis. After considering adjustments to the most similar comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is 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. 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

Frank J. Huff

Member

Member

Mark Morris

William R. Lerbis

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: May 21, 2010

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.