FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robin Goodstein
DOCKET NO.: 08-02663.001-R-1
PARCEL NO.: 16-34-304-044

The parties of record before the Property Tax Appeal Board are Robin Goodstein, 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:	$107,287
IMPR.:	$186,259
TOTAL:	$293,546

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 17,888 square feet is improved with a two-story dwelling of frame and masonry construction containing 3,497 square feet of living area. The dwelling was built in 1985 and features a full unfinished basement, central air conditioning, a fireplace and a 682 square foot attached garage.

Although the appellant indicated on the petition that the basis of the appeal was overvaluation, the evidence supplied was based on both overvaluation and unequal treatment of both land and improvements in the assessment process. In support of these arguments the appellant submitted three suggested comparable properties. The comparables consist of two-story frame or masonry dwellings that were built in 1984 and 1985 and have either 3,497 or 3,668 square feet of living area. Features include full or partial basements that are either unfinished or finished as a recreational room. Other features include central air conditioning, a fireplace and either a 441 or a 704 square foot attached garage. The comparables have land assessments ranging from $106,083 to $121,335 or from $6.17 to $9.16 per square foot of land area and improvement assessments ranging from $181,159 to $188,878 or from $51.49 to $52.06 per square foot of

living area. The record also reveals comparable #2 sold in May 2008 for $747,500 or $203.79 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $284,422.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $293,546 was disclosed. The subject's assessment reflects an estimated market value of $883,376 or $252.61 per square foot of living area including land using the Lake County 2008 three-year median level of assessment of 33.23%.

The board of review submitted no comparable sales or other evidence in support of the subject's estimated market value to refute the appellant's overvaluation argument.

In support of the subject's assessment, the board of review submitted a grid analysis of three suggested comparable properties. The comparables consist of two-story frame and masonry dwellings that were built in 1985 and 1987 and range in size from 3,274 to 3,391 square feet of living area. Features include unfinished basements, central air conditioning, a fireplace and attached garages ranging in size from 529 to 630 square feet. The comparables have land assessments ranging from $103,115 to $129,583 or from $8.22 to $9.27 per square foot of land area and improvement assessments ranging from $173,152 to $184,771 or from $52.89 to $54.49 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 in part 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 six comparable properties. The comparables have land assessments ranging from $103,115 to $129,583 or from $6.17 to $9.27 per square foot of land area. The subject's land assessment of $107,287 or $6.00 per square foot of land area falls below the range established by these comparables on a square foot basis. The Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted.

As to the improvement inequity argument, the Board finds both parties submitted the same six comparables used to support their

land assessment arguments. The Board gave less weight to the appellant's comparable #2 due to its dissimilar exterior construction and finished basement when compared to the subject property. The Board finds the remaining five properties most similar to the subject in location, age, size, exterior construction and features. These comparables have improvement assessments ranging from $173,152 to $184,771 or from $51.80 to $54.49 per square foot of living area. The subject's improvement assessment is $186,259 or $53.26 per square foot of living area, which falls within the range established by these comparables on a square foot basis. The Board further finds the appellant's comparables #1 and #2 are identical to the subject improvement with the exception of smaller garages. These comparables have improvement assessments of $181.159 and $182,041 or $51.80 and $52.06 per square foot of living area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's 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.

The appellant also argued 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 of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.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 the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted one comparable sale in support of the overvaluation contention while the board of review submitted no comparable sales. The Board gave no weight to the appellant's comparable because it differed from the subject in style, basement finish and other features when compared to the subject property. The Board further finds one comparable is insufficient evidence to prove overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and 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.

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.