



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

APPELLANT: Jeff & Kelly Guzak
DOCKET NO.: 08-03702.001-R-1
PARCEL NO.: 14-29-209-014

The parties of record before the Property Tax Appeal Board are Jeff & Kelly Guzak, the appellants, 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: \$27,277
IMPR: \$89,207
TOTAL: \$116,484

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 21-year-old, two-story frame single-family dwelling that contains 1,694 square feet of living area. Features of the home include a partial finished basement of 334 square feet of building area, central air-conditioning, two fireplaces, and an attached garage of 430 square feet of building area. The property is located in Lake Zurich, Ela Township, Lake County.

The appellants submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted a grid analysis of three comparable properties with both assessment and sales data on the properties. The comparables are said to be located 0.2-miles from the subject dwelling and each has the same neighborhood code assigned by the assessor as the subject.

The comparables were described as two-story frame dwellings that were 19 to 21 years old. The dwellings range in size from 1,694 to 2,326 square feet of living area. Features of the comparables include central air-conditioning, a fireplace, and a garage.

These properties have improvement assessments ranging from \$76,637 to \$92,037 or from \$39.57 to \$48.61 per square foot of living area. The subject has an improvement assessment of \$89,207 or \$52.66 per square foot of living area.

These three comparables also sold between July 2007 and July 2008 for prices ranging from \$319,000 to \$372,000 or from \$159.93 to \$198.39 per square foot of living area, including land. The appellants also reported that the subject property was purchased in August 2007, about five months prior to the assessment date of January 1, 2008, for \$381,000 or \$224.91 per square foot of living area including land.

In further support of the inequity and/or overvaluation arguments, the appellant submitted a letter outlining the differences between the subject and the comparables presented and reasons why some homes were superior to the subject and why some were more similar to the subject.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$102,609 which would reflect an estimated market value of approximately \$307,827.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$116,484 was disclosed. The subject has an estimated market value of \$350,539 or \$206.93 per square foot of living area, land included, as reflected by its assessment and Lake County's 2008 three-year median level of assessments of 33.23%. In response to the appeal, the board of review submitted a two-page letter along with two grid analyses of suggested comparables addressing separately equity and market value along with a grid reiterating the appellants' comparables.

According to the board of review, only appellants' comparable #3 has a partial unfinished basement; the other two comparables have no basement. In addition, the subject has a 360 square foot deck whereas only appellants' comparable #1 has a 300 square foot deck.

On grounds of equity, the board of review presented three comparable properties said to be located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story frame dwellings that were built between 1988 and 1991. The dwellings each contain 1,694 square feet of living area and feature partial basements, one of which includes finished area, central air-conditioning, and a garage of either 462 or 832 square feet of building area. Two comparables have one and two fireplaces, respectively. These properties have improvement assessments ranging from \$86,463 to \$87,369 or from \$51.04 to \$51.58 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be confirmed.

As to the overvaluation argument, the board of review presented three comparable properties said to be located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story frame dwellings that were built between 1987 and 1989. The dwellings contain either 1,694 or 1,986 square feet of living area and feature partial unfinished basements, central air-conditioning, and a garage of either 400 or 462 square feet of building area. Two comparables also have a fireplace. These properties sold between February and July 2007 for prices ranging from \$345,000 to \$407,500 or from \$203.66 to \$209.56 per square foot of living area, land included.

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.

Initially the appellants' 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 appellants have not overcome this burden.

The parties submitted a total of six equity comparables for the Board's consideration to support their respective positions. The Board gave less weight to the appellants' comparables #1 and #2 because they do not have a basement. The Board finds appellants' comparable #3 and the board of review comparables were most similar to the subject in terms of location, style, size, features and/or age, even though the subject has two fireplaces and a 360 square foot deck not enjoyed by each of the comparables. These comparables had improvement assessments ranging from \$48.61 to \$51.58 per square foot of living area. The subject's improvement assessment of \$52.12 per square foot of living area is above the range of these most similar comparables, but appears justified given the subject's slightly superior amenity of a deck not enjoyed by the most similar comparable, board of review #1, that had an improvement assessment of \$51.58 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 improvement assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity of assessment.

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 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 appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden. It is noteworthy that the best evidence on this record of the subject's estimated market value as of January 1, 2008 is its sale price five months earlier of \$381,000.

Further analysis of the six comparable sales presented by the parties results in the Board finding the most similar sale comparables are appellants' comparable #3 along with the board of review's sales comparables. These comparables were the most similar to the subject in location, age, size, foundation, and/or features. These comparables sold between February 2007 and June 2008 for prices ranging from \$345,000 to \$407,500 or from \$198.39 to \$209.56 per square foot of living area, land included. The subject's assessment reflects a market value of \$350,539 or \$206.93 per square foot of living area, including land, using the three-year median level of assessments for Lake County of 33.23%, which is substantially less than its recent purchase price of \$381,000.

The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per-square-foot basis and below the subject's recent sale price on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellants have 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.

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.