



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

APPELLANT: Thomas Deimel
DOCKET NO.: 09-01198.001-R-1
PARCEL NO.: 11-28-102-004

The parties of record before the Property Tax Appeal Board are Thomas Deimel, the appellant, by attorney Arnold Munson of Property Tax Advisers, Inc., in Libertyville, 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: \$53,233
IMPR: \$74,673
TOTAL: \$127,906

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 1,875 square feet of living area. The dwelling was built in 1976 and features a full unfinished basement, central air conditioning, a fireplace and an attached garage of 431 square feet of building area. The property is located in Libertyville, Libertyville Township, Lake County.

The appellant appeared through legal counsel before the Property Tax Appeal Board contending unequal treatment in the assessment process. No dispute was raised concerning the subject's land assessment. Appellant's legal counsel submitted information in a grid analysis on three comparable properties located in the same neighborhood code assigned by the township assessor and two of which were located on the same street as the subject property. The comparables are described as two-story frame dwellings that were built in either 1976 or 1977. The comparable dwellings contain either 1,734 or 1,974 square feet of living area, respectively. Features include partial unfinished basements, central air conditioning, a fireplace, and a garage of 473 square feet of building area. The comparables have improvement assessments ranging from \$63,758 to \$69,664 or from \$35.29 to \$38.24 per square foot of living area. The subject's improvement assessment is \$74,673 or \$39.83 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$68,812 or \$36.70 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 \$127,906 was disclosed. The board of review presented a letter from the Clerk of the Lake County Board of Review along with a grid analysis of three suggested comparable properties, photographs of the subject and comparables, a map depicting their location in relation to the subject, and applicable property record cards.

At hearing, the board of review's representative noted that the basements of the appellant's comparables were significantly smaller than the subject's basement.

In support of the subject's assessment, the board of review's three comparables are located in the same neighborhood code assigned by the township assessor and are on the same street as the subject. The comparables consist of two-story frame dwellings that were built in 1976 or 1977. The dwellings range in size from 1,854 to 1,948 square feet of living area. Features include full or partial unfinished basements, central air conditioning, a fireplace, and a garage of either 431 or 441 square feet of building area. These properties have improvement assessments ranging from \$72,994 to \$80,624 or from \$39.37 to \$41.39 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

As rebuttal, counsel for the appellant noted that all six comparables presented by the parties feature unfinished basements like the subject. As such, counsel contended that the size of the basements was not a relevant consideration where the basement was unfinished and thus not being used as additional living space.

After hearing the testimony and considering the record, 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). 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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal

Board. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$63,758 to \$80,624 or from \$35.29 to \$41.39 per square foot of living area. The subject's improvement assessment of \$74,673 or \$39.83 per square foot of living area is within the range established by the most similar comparables. 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.

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 taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 20, 2012

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.