



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

APPELLANT: Loreto Piansay
DOCKET NO.: 09-01277.001-C-1
PARCEL NO.: 04-30-300-017

The parties of record before the Property Tax Appeal Board are Loreto Piansay, 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: \$97,285
IMPR.: \$0
TOTAL: \$97,285

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 61,855 square foot vacant corner lot located in Benton Township, Lake County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted a map and grid analysis of five comparable properties located in close proximity to the subject. One of the comparables is a corner lot located on the same intersection as the subject and the other four parcels are located in the same block as the subject. According to the appellant, the lots are zoned "commercial" but the exact zoning was not disclosed. The comparables consist of one vacant lot and four improved lots. The lots range in size from 79,715 to 167,706 square feet of land area and have land assessments ranging from \$64,475 to \$202,356 or from \$.45 to \$1.21 per square foot of land area. The subject has a land assessment of \$97,285 or \$1.57 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$63,577 or \$1.03 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$97,285 or \$1.57 per square foot of land area was disclosed. In support of the subject's assessment, the board of review submitted a map and grid analysis of six comparable properties located in the

subject's neighborhood. The comparables are all zoned B-1 (Business District 1), the same as the subject. Three of the parcels are located on the same intersection as the subject with the other three parcels being located in close proximity to the subject. Five of the lots are improved with various commercial improvements, and one lot is vacant. The board of review also disclosed there are plans being discussed to develop the subject into a multi-tenant strip shopping mall. The comparables range in size from 19,296 to 136,654 square feet of land area and have land assessments ranging from \$30,349 to \$323,097 or from \$1.05 to \$3.67 per square foot of land area. The board of review argued that their comparables were more similar to the subject because they are zoned the same as the subject and three of the comparables are located on the same intersection as the subject and were corner lots. 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 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the parties submitted eleven comparables for its consideration, however appellant's comparable #2 and the board of review's comparable #5 were the same parcel. The Board finds comparables #1, #3, #4 and #5 submitted by the appellant and comparables #1, #3 and #4 submitted by the board of review were dissimilar to the subject because they were not corner lots. Therefore these comparables received less weight in the Board's analysis. The Board finds the appellant's comparable #2 and the board of review's comparables #2, #5 and #6 were most similar to the subject as they are all corner lots on the same intersection as the subject and zoned the same as the subject. Therefore, these parcels received the most weight in the Board's analysis. These parcels range in size from 87,991 to 136,654 square feet of land area and have land assessments ranging from \$142,931 to \$323,097 or \$1.05 to \$3.67 per square foot of land area. The subject has a land assessment of \$1.57 per square foot of land area which falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' most similar comparables when compared to the subject, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence.

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 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.

Ronald 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: March 23, 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.