



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

APPELLANT: Lawrence & Irene Jarosz
DOCKET NO.: 09-01344.001-R-1
PARCEL NO.: 05-13-111-017

The parties of record before the Property Tax Appeal Board are Lawrence & Irene Jarosz, 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: \$ 7,911
IMPR.: \$ 48,128
TOTAL: \$ 56,039

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 1,040 square feet of living area that was built in 1992. Features include a full unfinished basement, central air conditioning and a 400 square foot attached garage. The property is located in Grant Township, Lake County, Illinois

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment. The subject's land assessment was not contested. In support of the inequity claim, the appellants submitted information on four suggested comparable properties located from behind the subject property to 1.3 miles from the subject property. The comparables consist of one-story frame dwellings ranging in size from 960 to 1,200 square feet of living area that were built from 1981 to 1992. The comparables have unfinished basements. Two comparables have air conditioning and three comparables have either a 400 or a 480 square foot garage. The comparables have improvement assessments ranging from \$42,183 to \$46,109 or from \$35.48 to \$45.16 per square foot of living area. The subject's improvement assessment is \$48,128 or \$46.28 per square foot of living area. Based on this

evidence, the appellants requested that the subject's improvement assessment be reduced to \$43,350 or \$41.68 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 \$56,039 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on five comparable properties located from .02 to .10 miles from the subject property. The comparable properties are located in close proximity to the subject property as depicted in the map supplied by the board of review. The comparables consist of one-story frame dwellings that were built between 1989 and 1992. Four comparables have 1,040 square feet of living area and one comparable has 1,250 square feet of living area. Three comparables have unfinished basements and two comparables have partial finished basements. The comparables have central air conditioning and garages ranging in size from 312 to 896 square feet. One comparable has a fireplace. The comparables have improvement assessments ranging from \$47,540 to \$59,162 or from \$45.71 to \$47.74 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing testimony 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 appellants contend 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 appellants have not met this burden.

The Board finds that both parties submitted descriptions and assessment information on nine suggested comparable properties. The Board gave less weight to the appellants' comparables #1 and #4 due to comparable #1's age when compared to the subject and #4's location being 1.3 miles from the subject property. The Board gave less weight to the board of review's comparables #1 and #2 due to their finished basements when compared to the subject's unfinished basement. The Board finds the remaining five comparable properties most similar to the subject in location, design, size, exterior construction and features. These comparables have improvement assessments ranging from of \$43,350 to \$59,162 or from \$44.34 to \$47.33 per square foot of living area. The subject's improvement assessment is \$48,128 or \$46.28 per square foot of living area which falls within the range established by these comparables. 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. 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.

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

Mario M. Louie

Shawn P. 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: September 23, 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.