



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

APPELLANT: Kathy Kaleta  
DOCKET NO.: 09-02410.001-R-1  
PARCEL NO.: 13-01-300-034

The parties of record before the Property Tax Appeal Board are Kathy Kaleta, the appellant, by attorney Abby L. Strauss of Schiller Klein, P.C., in Chicago, 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:** \$60,373  
**IMPR:** \$168,379  
**TOTAL:** \$228,752

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 3,681 square feet of living area. The dwelling is 24 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and an attached garage of 768 square feet of building area. The property is located in Barrington, Cuba Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story frame dwellings that range in age from 22 to 30 years old. The comparable dwellings range in size from 3,304 to 4,280 square feet of living area. Two of the comparables have basements and each has central air conditioning, one or two fireplaces and a garage ranging in size from 810 to 936 square feet of building area. The comparables have improvement assessments ranging from \$142,622 to \$190,856 or from \$42.56 to \$44.77 per square foot of living area. The subject's improvement assessment is \$168,379 or \$45.74 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$161,853 or \$43.97 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 \$228,752 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame or frame and masonry dwellings that range in age from 21 to 27 years old. The dwellings range in size from 3,285 to 3,630 square feet of living area. Features include basements, one of which includes finished area, central air conditioning, one to three fireplaces, and garages ranging in size from 704 to 867 square feet of building area. These properties have improvement assessments ranging from \$155,927 to \$181,117 or from \$45.93 to \$51.79 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 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 seven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #2 due to its lack of a basement when compared to the subject and the Board has given less weight to board of review comparable #4 due to its basement finish when compared to the subject's lack of basement finish. The Property Tax Appeal Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$147,923 to \$190,856 or from \$44.59 to \$48.40 per square foot of living area. The subject's improvement assessment of \$168,379 or \$45.74 per square foot of living area is within the range established by the most similar comparables and appears well-justified giving due consideration to the subject's dwelling size and features when compared to 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: September 21, 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.