



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

APPELLANT: Mary Bennett
DOCKET NO.: 09-02493.001-R-1
PARCEL NO.: 10-23-403-017

The parties of record before the Property Tax Appeal Board are Mary Bennett, 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: \$19,358
IMPR: \$95,311
TOTAL: \$114,669**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 11,315 square feet of land area is improved with a two-story dwelling of frame construction containing 2,464 square feet of living area. The dwelling is 26 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage of 462 square feet of building area. The property is located in Mundelein, Fremont Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to both the land and improvement assessments. The appellant submitted information on eight comparable properties, none of which is located in the same neighborhood code assigned by the assessor as the subject property.

As to the land inequity argument, the appellant reported parcel sizes for six of the comparables. Those six parcels range in size from 6,250 to 111,078 square feet of land area. These comparables have land assessments ranging from \$16,389 to \$66,340 or from \$.50 to \$2.62 per square foot of land area. The subject has a land assessment of \$19,358 or \$1.71 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction to \$17,000 or \$1.50 per square foot of land area.

As to the improvement inequity argument, the appellant described seven dwellings; there was no story height reported for comparable #8 so it has not been included in this analysis. The comparables consist of three, one-story and four, two-story frame or masonry dwellings that range in age from 9 to 83 years old. The comparable dwellings range in size from 1,260 to 2,934 square feet of living area. Four comparables have basements, one of which includes finished area. Six comparables have central air conditioning and one or two fireplaces. Each comparable has a garage ranging in size from 190 to 1,032 square feet of building area. The comparables have improvement assessments ranging from \$40,008 to \$132,430 or from \$26.25 to \$53.65 per square foot of living area. The subject's improvement assessment is \$95,311 or \$38.68 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$68,400 or \$27.76 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 \$114,669 was disclosed. The board of review presented a letter discussing the evidence along with equity comparables to support the subject's land and improvement assessments.

In the letter, the board of review asserted that each of the appellant's comparables was located more than a mile from the subject property. To support this assertion, a map depicting the location of the appellant's comparables along with the subject was included. In addition, the board of review contended that the comparable parcels presented by the appellant were either significantly smaller or significantly larger than the subject parcel of land making them further dissimilar for comparison purposes. As to the individual properties, the board of review further noted differences in foundation (no basement), design (townhome and/or story height), age and/or location when compared to the subject dwelling.

To support the subject's assessment on grounds of equity, the board of review presented a grid analysis with descriptions and assessment information on six comparable properties located in the subject's subdivision and four of which were located on the subject's street. The parcels range in size from 11,315 to 15,810 square feet of land area and have land assessments ranging from \$19,358 to \$21,965 or from \$1.39 to \$1.71 per square foot of land area. The parcels were improved with two-story frame dwellings that were 26 or 27 years old. The dwellings range in size from 2,408 to 2,477 square feet of living area. Features include basements, one of which includes finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 630 square feet of building area. These properties have improvement assessments ranging from \$94,811 to \$101,970 or from \$38.48 to \$41.17 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 land and improvement assessments 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 parties submitted a total of fourteen equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land assessment argument, the Board has given less weight to appellant's comparables #2, #3, #5, #6 and #7 due to the differences in parcel size when compared to the subject property. The Board finds the most similar land comparables on this record to the subject were appellant's comparable #8 along with the six comparables presented by the board of review. These seven comparables had land assessments ranging from \$19,358 to \$24,006 or from \$1.39 to \$1.71 per square foot of land area. The subject's land assessment of \$19,358 or \$1.71 per square foot of land area is within the range established by the most similar land comparables. After considering adjustments and the differences in both parties' land comparables, the Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted.

As to the improvement assessment argument, except for appellant's comparables #1 and #2, the Board has given less weight to the appellant's comparables due to differences in dwelling size, exterior construction and/or age when compared to the subject dwelling. The Board finds appellant's comparables #1 and #2 along with the board of review's comparables were most similar to the subject in 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 \$29.91 to \$41.17 per square foot of living area. The subject's improvement assessment of \$38.68 per square foot of living area is within the range established by the most similar comparables and well-supported by the most similar comparables presented in close proximity to the subject by the board of review. 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: February 22, 2013

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.