



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

APPELLANT: Marie N. Cowhey  
DOCKET NO.: 09-02857.001-R-2  
PARCEL NO.: 16-06-403-045

The parties of record before the Property Tax Appeal Board are Marie N. Cowhey, the appellant, by attorney Liat R. Meisler of Golan & Christie LLP, 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:** \$239,838  
**IMPR.:** \$444,720  
**TOTAL:** \$684,558

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling with brick exterior construction that was built in 2000. The home contains 5,232 square feet of living area and features a basement with 878 square feet of finished area. Other features include central air conditioning, two fireplaces and a 1,034 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted a grid analysis of ten suggested comparables located from "across the street" to "2 blocks south" of the subject. Two comparables have the same assigned neighborhood code as the subject property as assigned by the local assessor. The comparables were described as 1.75-story, 2-story or 2.5-story frame or brick dwellings that contain from 4,414 to 8,221 square feet of living area. The dwellings were built from 1965 to 2008. The comparables feature basements,

three of which have finished area, central air conditioning, from one to three fireplaces and attached garages ranging in size from 858 to 1,158 square feet of building area. The comparables have improvement assessments ranging from \$142,318 to \$519,062 or from \$26.65 to \$71.92 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$299,113 or \$57.17 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 \$684,558 was disclosed. The board of review presented descriptions and assessment information on six comparable properties located from 0.08 to 0.37 of a mile from the subject. They consist of two-story brick dwellings that were built from 1995 to 2001. The dwellings contain from 4,756 to 5,380 square feet of living area and have basements, three of which have finished area. Other features include central air conditioning, from one to four fireplaces and attached garages ranging in size from 757 to 1,104 square feet of building area. These properties have improvement assessments ranging from \$411,821 to \$479,036 or from \$83.75 to \$90.47 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 no reduction in the subject's assessment is 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 16 comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3, #4, #6, #8, #9 and #10 due to their dissimilar sizes and/or story height when compared to the subject. The Board also gave less weight to the appellant's comparable #5 due to its considerably older age when compared to the subject. The Board finds the remaining eight comparables submitted by both parties are most similar to the subject in location, age, size, design, exterior construction and features. These comparables have improvement assessment ranging from \$354,828 to \$479,036 or from \$65.54 to \$90.47 per square foot of living area. The subject has an improvement assessment of \$444,720 or \$85.00 per square foot of living area, which is within the range of the best comparables in the record. The Board therefore 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.

*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: May 18, 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.