



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

APPELLANT: Candy S. Richards  
DOCKET NO.: 09-03096.001-R-1  
PARCEL NO.: 08-17-426-007

The parties of record before the Property Tax Appeal Board are Candy S. Richards, 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:** \$11,778  
**IMPR.:** \$33,310  
**TOTAL:** \$45,088

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a residential parcel improved with a 54 year-old, one-story frame dwelling that contains 1,004 square feet of living area. Features of the home include a one-car garage and a full unfinished basement. The subject is located in Waukegan, Waukegan Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a letter in which she claimed "All of the 2009 property values in Waukegan Township were decreased by the county by 2.79%." The appellant claimed the average assessment was 34.29% of market value. The appellant submitted no evidence to support this contention, no comparable properties or any other evidence to demonstrate the subject was inequitably assessed when compared to similar properties in the subject's neighborhood, or that the subject's assessment was not reflective of its market value. Based on this evidence the appellant requested the subject's assessment be reduced to \$43,830.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$45,088 was disclosed. In support of the subject's assessment, the board of review submitted a letter, as well as a copy of a 2007 decision by the Property Tax Appeal Board under docket number 07-01973.001-R-1, in which the subject's assessment was reduced to \$45,088 by agreement of the parties. The board of review claimed a 2008 Waukegan Township equalization factor of 1.0422 was applied to the subject's assessment, resulting in a 2008 assessment of \$46,991. For 2009, the Waukegan Township equalization factor of 0.9721 was applied, resulting in a 2009 total assessment for the subject of \$45,680. The board of review also cited 35 ILCS 200/16-185 of the Property Tax Code, which states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The board of review claimed "The subject's current assessment for tax year 2009 of \$45,088 is slightly below the prior PTAB decision + equalization." Based on this evidence, the board of review requested the subject's assessment be confirmed.

After hearing the 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 Board finds the appellant submitted no equity comparables, or any other evidence to demonstrate the subject's assessment was inequitable or was not reflective of its market value. The Board finds the appellant claimed that the subject's assessment should be reduced by a factor of 0.9721 to \$43,830. The Board finds the

board of review's evidence included a copy of the Board's decision regarding the subject's 2007 assessment under docket number 07-01973.001-R-1, in which the subject's assessment was reduced to \$45,088 by agreement of the parties. The board of review indicated the 2008 Waukegan Township equalization factor of 1.0422 was applied to the subject's assessment, resulting in a 2008 assessment of \$46,991. For 2009, the Waukegan Township equalization factor of 0.9721 was applied, resulting in a 2009 total assessment for the subject of \$45,680. The Board further finds the record demonstrates the subject's current 2009 assessment is slightly below what would result from application of the 2008 and 2009 Waukegan Township equalization factors to the 2007 reduction in the subject's assessment granted pursuant to the Board's decision under docket number 07-01973.001-R-1. Therefore, the Board finds the evidence in the record does not warrant a reduction in the subject's assessment for 2009.

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.



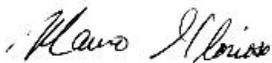
Chairman



Member



Member



Member



Acting 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: December 23, 2011



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.