



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

APPELLANT: Bruce & Adriane Johnson
DOCKET NO.: 09-03230.001-R-1
PARCEL NO.: 15-28-213-009

The parties of record before the Property Tax Appeal Board are Bruce & Adriane Johnson, 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: \$43,064
IMPR.: \$122,919
TOTAL: \$165,983

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame construction containing 2,252 square feet of living area. The dwelling is 21 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage of 483 square feet of building area. The property is located in Buffalo Grove, Vernon Township, Lake County.

The appellants' appeal is based on unequal treatment in the assessment process concerning the improvement. In support of this inequity argument, the appellants submitted information on three comparable properties described as two-story frame dwellings that range in age from 20 to 23 years old. The comparable dwellings each contain 2,220 square feet of living area. Features include full or partial basements, two of which are partially finished. Additional features include central air conditioning, a fireplace and a 483 square foot garage. The comparables have improvement assessments ranging from \$104,652 to \$128,299 or from \$47.14 to \$57.79 per square foot of living area. The subject's improvement assessment is \$122,919 or \$54.58 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$112,320 or \$49.88 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 \$165,983 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located in the subject's Old Farm Village subdivision and consisting of "Marlborough" model two-story frame dwellings like the subject that were 20 or 21 years old. The dwellings each contain 2,252 square feet of living area like the subject. Features include partial unfinished basements like the subject and central air conditioning, a fireplace and a 483 square foot garage like the subject. These properties have improvement assessments ranging from \$127,190 to \$128,687 or from \$56.48 to \$57.14 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$54.58 per square foot of living area.

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 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). 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 appellants have not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$47.14 to \$57.79 per square foot of living area. The subject's improvement assessment of \$54.58 per square foot of living area is within the range established by the comparables presented on this record. 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 appellants

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 appellants have 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: August 28, 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.