



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

APPELLANT: Larisa Pevnaya
DOCKET NO.: 09-03358.001-R-1
PARCEL NO.: 16-28-217-008

The parties of record before the Property Tax Appeal Board are Larisa Pevnaya, 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: \$43,148
IMPR.: \$53,509
TOTAL: \$96,657

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a tri-level single-family dwelling of brick exterior construction containing 1,110 square feet of living area. The dwelling is 56 years old. Features of the home include a partial fully-finished basement and central air conditioning. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process.¹ Furthermore, while the appellant challenged both the land and improvement assessments of the subject property, the appellant did not present land sizes for purposes of comparison or analysis. As to the land inequity argument, the appellant's comparable #1 has the same land assessment as the subject.

As to the improvement inequity argument, the appellant submitted information on three comparable homes described as tri-level brick dwellings that were each 56 years old. The comparable dwellings range in size from 1,102 to 1,189 square feet of living

¹ While the appellant also marked 'comparable sales' as a basis of this appeal, there was only one sale presented in the appellant's evidence. One sale does not represent a market. Furthermore, as indicated on the Residential Appeal petition, at least three comparable sales would have to be provided to sufficiently challenge the assessment based on overvaluation.

area. Features include partial fully-finished basements and central air conditioning. Two of the comparables also have a garage. The comparables have improvement assessments ranging from \$16,846 to \$34,089 or from \$15.29 to \$28.67 per square foot of living area. The subject's improvement assessment is \$53,509 or \$48.21 per square foot of living area.

The appellant also reported that the subject property was purchased in June 2006 for \$382,000 or \$344.14 per square foot of living area, including land. As noted in footnote 1, the appellant reported that comparable #3 sold in December 2008 for \$255,000 or \$229.73 per square foot of living area, including land. Based on the foregoing evidence, the appellant requested a reduction in the subject's total assessment to \$51,846 which would reflect a total market value of approximately \$155,538 or \$140.12 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$96,657 was disclosed. The subject's total assessment for 2009 reflects an estimated market value of approximately \$290,000 or \$261.26 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

In support of the subject's assessment, the board of review presented descriptions and information on six comparable properties, three of which include sales data, and which were located in the subject's subdivision. Three of the six suggested comparables were reported to have lot sizes of 7,300 square feet of land area, identical to the reported lot size of the subject, with land assessments identical to the subject of \$43,148. The parcels are improved with tri-level brick and frame dwellings that range in age from approximately 41 to 56 years old. The dwellings range in size from 1,102 to 1,377 square feet of living area. Features include partial fully-finished basements and central air conditioning. One of the homes has a fireplace and five of the comparables have a garage ranging in size from 383 to 689 square feet of building area. These properties have improvement assessments ranging from \$58,067 to \$91,082 or from \$52.55 to \$66.15 per square foot of living area.

The board of review also reported that comparables #4, #5 and #6 sold between July 2008 and August 2009 for prices ranging from \$312,000 to \$375,000 or from \$266.67 to \$283.12 per square foot of living area, including land.

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 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). 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the appellant failed to provide sufficient data to challenge the assessment. However, the Board finds that four of the nine comparables presented by both parties have the same land assessment as the subject and, of those four comparables, three were reported to by the board of review to have the same land area of 7,300 square feet as the subject. Based on the record evidence, the Board finds there is insufficient evidence to assert that the subject's land is inequitably assessed.

As to the improvement inequity contention, the Board finds the nine comparables submitted by both parties were similar in varying degrees to the subject dwelling in location, size, style, exterior construction, features and/or age. The comparables had improvement assessments that ranged from \$15.29 to \$66.15 per square foot of living area. The subject's improvement assessment of \$48.21 per square foot of living area is within the range established by the most similar comparables and appears supported in particular by board of review comparable #4 which, like the subject, lacks a garage, but is similar to the subject in most other respects. 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.

The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, further discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation.]

Apex Motor Fuel, 20 Ill.2d at 401. In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds the comparables submitted by the parties sold for prices ranging from \$255,000 to \$375,000 and have improvement assessments ranging from \$26.04 to \$66.15 per square foot of living area. The subject property sold in June 2006 for \$382,000, or more than each of the comparable sales on this record. However, the subject now has a total assessment of \$96,657 which reflects a market value of approximately \$290,000 which is within the range of the four recent comparable sales on this record. Thus, the Board finds the subject's assessment also appears well justified giving consideration to the credible market evidence contained in this record.

In summary, the Board finds the record evidence does not warrant a reduction in the subject's assessment.

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.