



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

APPELLANT: Rona Wagner  
DOCKET NO.: 09-03924.001-R-1  
PARCEL NO.: 15-18-403-003

The parties of record before the Property Tax Appeal Board are Rona Wagner, 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: \$83,545  
IMPR: \$135,700  
TOTAL: \$219,245**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 3,282 square feet of living area. The dwelling is 22 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment. On the Residential Appeal Form (PTAB1A) the appellant requested the same improvement assessment as current thus indicating the subject's improvement assessment was not contested.

In support of her claim, the appellant submitted a grid analysis sheet on three suggested comparables. The appellant also submitted a letter addressing the land assessment appeal. The appellant's letter explained that the subject property is not located on the water as are the other homes on her street that are assessed at the same rate as her non water property. The letter also stated that homes across the street are assessed at half what her land assessment is. The only information provided about the land comparables was that they ranged in size from 59,242 to 83,635 square feet and they are located one half mile from the subject. The comparables have land assessments ranging from \$31,874 to \$38,639 or from \$0.46 to \$0.65 per square foot of

land area. The subject's land parcel contains 51,401 square feet and is assessed at \$81,867 or \$1.63 per square foot.

Although the appellant did not request a reduced improvement assessment, she supplied a grid analysis featuring improvement characteristics on the three comparables. The properties are described as two-story frame dwellings that range in age from 19 to 23 years old. The comparable dwellings range in size from 2,927 to 3,771 square feet of living area. Amenities are similar to subject as to unfinished basements, one fireplace and 2.5 to 3.5 bathrooms. The appellant's information concerning the garages indicates all three are significantly larger than the subject. The comparable garages square footage as listed by the appellant are 736, 888, and 2,068 square feet for the three properties respectively. The comparables have improvement assessments ranging from \$38.54 to \$51.68 per square foot of living area. The subject's improvement assessment is \$43.98 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board also submitted a letter calling into question the appellant's land comparables. The letter explained that the subject, while it is not on the water, benefits from the direct access to the lake shore and the wooded area. The board's letter indicated that the three comparables submitted by the appellant are all located on substantially inferior locations to the subject. Two are located adjacent to high tension power lines and the third is a two-sided corner site on Route 83, which the board of review described as a "heavily travelled 4-lane divided thoroughfare". The board of review also presented descriptions and assessment information on three comparable properties. Two of the properties are located on the same street as the subject, including one next door, and the third comparable is located on the next street from the subject. The board explained that the property next to the subject has superior lake frontage, comparable #2 is inferior as it has no direct lake access or open space, and the third comparable is most similar to the subject in that it also has limited lake access and woods. This property is located just a four sites north of the subject. The comparable properties have land assessments ranging from \$1.53 to \$2.07 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

The board also provided data on the improvements situated on the land comparables. The comparables are all larger than the subject in square footage and also contain greater amenities such as extra baths and fireplaces. The comparables have improvement assessments ranging from \$41.30 to \$45.20 per square foot of living area. The subject's improvement assessment is \$41.35 per square foot of living area.

In rebuttal, the appellant submitted a letter highlighting differences in the improvements in the board of reviews

comparables to the subject property. She contrasted the subject's square footage, basement area, baths and garage size as compared to the three comparables. She did not, however, rebut on or contradict the board of review's comments concerning either the appellant's or the board of review's land comparables.

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 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 Property Tax Appeal Board finds the parties submitted six suggested land comparables for consideration. The Board gave most weight to the comparables submitted by the board of review after finding these comparables were most similar to the subject in location and similar settings in regards to the water and wooded or conservation area. All are in close proximity to the subject on Tall Oaks Drive or on the next street from the subject. These comparables had land assessments that ranged from \$1.53 to \$2.07 per square foot of land area. The subject's land assessment of \$1.63 per square foot of land area is within the range established by the comparables. The Board gave less weight to the appellant's comparables due to their dissimilar location or setting when compared to the subject.

As to the improvement assessment, both the board of review's and the appellant's own evidence shows that the subject is assessed within the range established by the six comparables.

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 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. 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

*Marko M. Louie*

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: October 19, 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.