



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

APPELLANT: Marie N. Cowhey
DOCKET NO.: 10-01831.001-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: \$226,359
IMPR.: \$419,727
TOTAL: \$646,086

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick exterior construction that was built in 2000. The home contains 5,232 square feet of building area and features a full partially finished basement. Other features include central air conditioning, two fireplaces and an attached 1,034 square foot garage. The home is situated on a 69,260 square foot lot located in West Deerfield Township, Lake County, Illinois.

The appellant appeared, through counsel, 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 and property characteristic sheets of ten suggested comparables located from "across street" to two blocks from the subject. The comparables consist of two-story wood or brick dwellings containing from 4,414 to 8,221 square feet of living area. The comparables were built from 1986 to 2002. The comparables feature basements, four of which are partially finished. Other

features include from one to three fireplaces and attached garages ranging in size from 845 to 1,148 square feet of building area. The appellant did not disclose whether the comparables have central air conditioning. The comparables have improvement assessments ranging from \$189,748 to \$489,891 or from \$42.99 to \$63.64 per square foot of living area. The subject's improvement assessment is \$419,727 or \$80.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$296,445 or \$56.66 per square foot of living area.

In response to the appellant's evidence, the board of review argued that three of the appellant's comparables are larger than the subject and two comparables are older when compared to the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$646,086 was disclosed. The board of review presented a grid analysis, property record cards, photographs and a map depicting the location of six suggested comparable properties located from .14 to .44 of a mile from the subject. The comparables consist of two-story brick dwellings containing from 4,756 to 5,380 square feet of building area. The comparables were built from 1995 to 2001. The comparables feature full basements, three of which are partially finished. Other features include central air conditioning, from one to four fireplaces and attached garages ranging in size from 853 to 1,104 square feet of building area. The comparables have improvement assessments ranging from \$388,677 to \$461,578 or from \$79.04 to \$87.25 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 sixteen comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3, #6, #7, #8 and #10 due to their significantly larger sizes when compared to the subject. The Board gave less weight to the appellant's comparables #4 and #5 due to their significantly smaller sizes when compared to the subject. The Board also gave less weight to the appellant's comparable #9 due to its older age when compared

to the subject. Additionally, comparables #2, #4, #5, #8, #9 and #10 have dissimilar unfinished basement area when compared to the subject. The Board gave less weight to the board of review's comparable #6 due to its significantly smaller size when compared to the subject. The Board finds the remaining six comparables submitted by the parties are most similar to the subject in location, age, size, design, exterior construction and features. These comparables have improvement assessments ranging from \$310,085 to \$461,578 or from \$63.33 to \$87.25 per square foot of living area. The subject has an improvement assessment of \$419,727 or \$80.22 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

Member

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 24, 2013

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.