



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

APPELLANT: William A. Kwiatkowski
DOCKET NO.: 10-01832.001-C-1
PARCEL NO.: 08-08-403-024

The parties of record before the Property Tax Appeal Board are William A. Kwiatkowski, 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: \$18,391
IMPR.: \$78,180
TOTAL: \$96,571

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story commercial building of brick exterior construction that was built in 2004. The building contains 2,960 square feet of building area and is situated on an 8,910 square foot lot, which equates to a 3 to 1 land to building ratio. The building features a slab foundation and is located in Waukegan 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 photographs of three suggested comparables located on Sunset Avenue. One of the comparables is a neighboring building and a second is located "3 blocks down" from the subject. The comparables were described as single story brick or masonry buildings that contain from 2,744 to 6,800 square feet of building area. The comparables were built from 1956 to 1970. The comparables have improvement assessments ranging from \$51,204

to \$91,588 or from \$11.24 to \$18.66 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$42,975 or \$14.52 per square foot of living area.

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

Counsel for the appellant argued that, even though comparable #2 was originally built in 1956, it was renovated in 1981.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$61,366 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 1.27 to 4.03 miles from the subject. The board of review also included the property record cards of the appellant's comparables. Three of the board of review's comparables are comprised of three adjoining one-story brick buildings, one of which has a basement foundation. The remaining three comparables are one-story brick or masonry buildings erected on slab foundations. The comparables were built from 1999 to 2008 and contain from 3,400 to 4,459 square feet of building area. These properties have improvement assessments ranging from \$87,684 to \$129,141 or from \$24.36 to \$29.89 per square foot of building 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 ten comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables due to their considerably older ages when compared to the subject. Additionally, comparables #2 and #3 are significantly larger when compared to the subject. The Board gave less weight to the board of review's comparables #1, #2 and #3 due to their dissimilar building layout as three adjoining one-story brick buildings. Additionally, comparable #2 has a dissimilar basement foundation when compared to the subject. The Board finds the remaining three comparables submitted by the

board of review are most similar to the subject in age, size, design, exterior construction and features. These comparables have improvement assessment ranging from \$89,949 to \$129,141 or from \$24.36 to \$28.96 per square foot of building area. The subject has an improvement assessment of \$78,180 or \$26.41 per square foot of building 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

Mark Morris

Member

JR

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.