



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

APPELLANT: Joel Thomason
DOCKET NO.: 10-01852.001-R-1
PARCEL NO.: 14-32-101-002

The parties of record before the Property Tax Appeal Board are Joel Thomason, 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: \$41,914
IMPR.: \$218,175
TOTAL: \$260,089

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of frame construction containing 3,600 square feet of living area. The dwelling was built in 1980 and features a full basement with finished area. Other features include central air conditioning, a fireplace and a 832 square foot attached garage. The home is situated on approximately 39,768 square feet of land located in Ela Township, Lake County, Illinois.

The appellant submitted evidence to the Property Tax Appeal Board claiming both improvement inequity and overvaluation as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of these arguments, the appellant submitted an equity grid analysis of nine suggested comparable properties and a grid analysis of five sales, two of which were included in the equity grid.

In support of the improvement inequity argument, the appellant submitted a grid analysis of nine suggested comparable properties located from "two houses down" to two blocks from the subject.

The appellant's inequity comparables #1 and #4 are the same properties as the appellant's sale comparables #1 and #3, respectively. The comparables are described as one and one-half or two-story frame or brick dwellings containing from 3,169 to 5,241 square feet of building area. The comparables are reported to have basements, three of which have finished area. Other features include from one to three fireplaces and garages ranging in size from 672 to 1,080 square feet of building area. Information regarding whether the comparables have central air conditioning was not revealed. The comparables have improvement assessments ranging from \$146,751 to \$253,360 or from \$45.42 to \$54.46 per square feet of living area. The subject's improvement assessment is \$218,175 or \$60.60 per square foot of living area.

In support of the overvaluation argument, the appellant submitted a grid analysis of five sales located on W. Juniper or N. Meadow streets. The sales are described as one and one-half or two-story frame or brick dwellings containing from 3,460 to 4,498 square feet of building area. The comparables are reported to have basements, three of which have finished area. Other features include from one to four fireplaces and garages ranging in size from 728 to 952 square feet of building area. Information regarding whether the sales have central air conditioning was not revealed. The sales occurred from October 2007 to September 2010 for prices ranging from \$507,000 to \$950,000 or from \$146.53 to \$211.58 per square feet of living area including land.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$177,084 or the subject's total assessment be reduced to \$218,998.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$260,089 was disclosed. The subject's assessment reflects an estimated market value of \$795,866 or \$221.07 per square foot of living area including land, using Lake County's 2010 three-year median level of assessments of 32.68%.

In support of the subject's assessment, the board of review submitted an analysis with property record cards of six equity comparables, three of which are sales. The board of review's comparable #4 is the same property as the appellant's comparable sale #2, which sold twice. This property sold first in October 2007 for \$782,500, which the appellant reported and again in March 2011 for \$730,000, reported by the board of review. The comparables are located from .06 to .70 of a mile from the subject. The comparables are described as one and one-half or two-story frame or frame and brick dwellings containing from 3,170 to 3,803 square feet of building area. The dwellings were built from 1976 to 1984 and feature full or partial unfinished basements. Other features include central air conditioning, two or three fireplaces and attached garages ranging in size from 704 to 952 square feet of building area. The comparables have

improvement assessments ranging from \$208,372 to \$248,531 or from \$58.87 to \$65.73 per square feet of living area.

Three of the comparables sold from June 2003 to March 2011 for prices ranging from \$688,000 to \$875,000 or from \$194.08 to \$230.08 per square foot of living area including land. Based on the evidence presented, 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued in part the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant has not met this burden of proof.

The Board finds both parties submitted a total of seven sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3, #4 and #5 due to their sale dates occurring greater than 19 months prior to the subject's January 1, 2010 assessment date. The Board gave less weight to the board of review's comparable #5 due to its sale occurring greater than 6 years prior to the subject's January 1, 2010 assessment date. The Board also gave less weight to the board of review's comparable #4 due to its sale date occurring greater than 14 months after the subject's January 1, 2010 assessment date. The Board finds the remaining two sales offered by both parties were most similar to the subject in location, size, exterior construction and features. These sales occurred in September and October 2010 for prices of \$507,000 and \$875,000 or \$146.53 and \$230.08 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$795,866 or \$221.07 per square foot of living area including land, which is within the market values of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 evidence, the Board finds the appellant has not met this burden.

The Board finds both parties submitted a total of fifteen improvement inequity comparables for the Board's consideration. The Board gave less weight to the appellant's inequity comparables #6, #8 and #9 due to their considerably larger sizes when compared to the subject. The Board finds the remaining twelve comparables offered by both sides are most similar to the subject in location, size, exterior construction and features. These comparables have improvement assessments ranging from \$146,751 to \$248,531 or from \$45.42 to \$65.73 per square foot of living area. The subject has an improvement assessment of \$218,175 or \$60.60 per square foot of living area, which falls within the range established by the most similar comparables in the record. The Board therefore finds the subject's improvement assessment is not excessive and no reduction is 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.

Donald R. Cuit

Chairman

[Signature]

Member

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Member

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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.