



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

APPELLANT: Aimee Farrell
DOCKET NO.: 10-01874.001-R-1
PARCEL NO.: 13-11-400-007

The parties of record before the Property Tax Appeal Board are Aimee Farrell, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC 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: \$12,890
IMPR.: \$71,185
TOTAL: \$84,075

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 2-story frame condominium on a crawl-space foundation containing approximately 1,541 square feet of living area. The subject dwelling was built in 1977 and features central air conditioning, a fireplace, and a 1-car garage. The condominium also features a view of Lake Barrington. The dwelling is located in the Lake Barrington Shores neighborhood of Lake Barrington, Cuba Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties all located in the Lake Barrington Shores neighborhood. They are described as 1-story frame condominiums with lofts built in 1975 or 1976. The comparable properties contain 1,541 square feet of living area and feature central air conditioning, fireplaces and 1-car garages. The comparables have improvement assessments of \$38,273 or \$54,369 or either \$24.84 or \$35.28 per square foot of living area. The subject has an improvement assessment of \$71,185 or \$46.19 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal". In support of the subject's assessment, the board of

review presented descriptions and information on four comparable properties. The comparables are located in the Lake Barrington Shores neighborhood. They were built from 1974 to 1976 and consist of 2-story frame condominiums containing either 1,541 or 1,545 square feet of living area. All comparables feature central air conditioning, fireplaces and 1-car garages. These comparables all feature "lake views". These properties have improvement assessments of \$71,185 or \$71,193 or either \$46.08 or \$46.19 per square foot of living area. The board of review explained that for tax year 2010, the Cuba Township assessor uniformly applied a premium to the building portion of the assessment of properties with lake views like the subject. The board of review claims their comparables feature this lake view but the appellant's comparables do not. The board of review included an aerial photograph of their comparables to document their claim. 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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.

Both parties submitted seven different comparable properties nearly identical to the subject in age, size, location, style, exterior construction and features. The only difference, according to the board of review, is the view of the lake. The appellant did not refute this claim nor did they describe their comparables as having views of the lake. The board of review claims the township assessor places a premium on the improvement assessments of condominiums with lake views, and that their comparables, like the subject, have such a view. For this reason, the Board gave less weight to the appellant's comparables.

The board of review's comparables have improvement assessments of \$71,185 or \$71,193 or either \$46.08 or \$46.19 per square foot of living area. The subject's improvement assessment of \$46.19 per square foot of living area is within the range established by these 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. 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.

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: March 22, 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.