



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

APPELLANT: Greg & Lynn Hawkins
DOCKET NO.: 10-01972.001-R-1
PARCEL NO.: 14-31-306-036

The parties of record before the Property Tax Appeal Board are Greg & Lynn Hawkins, the appellants, 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: \$35,451
IMPR: \$140,480
TOTAL: \$175,931**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 15,828 square feet of land area is improved with a two-story dwelling of frame exterior construction containing 2,726 square feet of living area. The dwelling was built in 1975. Features of the home include a partial finished basement, central air conditioning, a fireplace and an attached two-car garage of 572 square feet of building area. The property is located in Barrington, Ela Township, Lake County.

The appellants' appeal is based on unequal treatment in the assessment process regarding both the land and improvement. In support of the claims, the appellants submitted information on a five-page spreadsheet concerning fifteen comparable properties.¹ Comparables #4 through #15 are in the same subdivision, Barrington Meadows, as the subject. Comparable #3 is in Cuba Township. The appellants did not report the proximity of comparables #1 and #2 to the subject property.

As to the land inequity argument, the fifteen comparables range in lot size from 11,261 to 26,221 square feet of land area. These properties have land assessments ranging from \$15,686 to \$44,910 or from \$1.16 to \$2.71 per square foot of land area. The

¹ The appellants also completed the grid analysis in Section V of the Residential Appeal petition where comparables #1, #2, #3 and #8 from the spreadsheet were reiterated.

subject has a land assessment of \$35,451 or \$2.24 per square foot of land area. Based on this evidence, the appellants requested a land assessment increase to \$36,000 or \$2.27 per square foot of land area.

As to the improvement inequity argument, the comparables consist of 1-story, 1.5-story or 2-story frame or brick dwellings that were built between 1873 and 1987. The comparable dwellings range in size from 2,326 to 3,426 square feet of living area. Features include full or partial basements and garages. Eleven comparables have central air conditioning and thirteen comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$40,361 to \$168,141 or from \$17.35 to \$55.85 per square foot of living area. The subject's improvement assessment after board of review action is \$140,480 or \$51.53 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$97,756 or \$35.86.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$175,931 was disclosed. In response to the appeal, the board of review presented a letter along with a grid analysis of six suggested comparables and applicable property record cards. As to the appellants' data, the board of review contends only the data in Section V of the appellant's evidence presents accurate assessment figures and land sizes.² Furthermore, appellants' comparable #1 is more than 100 years older than the subject dwelling. Comparable #2 is a one-story dwelling as compared to the subject's two-story design and comparable #3 is "located more than 1 mile from the subject in neighboring Cuba Township."

To support the subject's land and improvement assessments, the board of review presented a grid analysis of six comparable properties located on the same street and in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 13,818 to 15,134 square feet of land area. The parcels are improved with two-story frame dwellings that were built in 1975 or 1976. The dwellings range in size from 2,591 to 2,898 square feet of living area. Features include full basements, central air conditioning, a fireplace and a garage. These properties have land assessments ranging from \$26,307 to \$33,897 or \$1.90 or \$2.24 per square foot of land area. These properties have improvement assessments ranging from \$129,649 to \$143,130 or from \$49.39 to \$52.67 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

² Appellants' comparable #12 is the same property as board of review comparable #6 on the two-page grid. While the descriptive data for the property is identical, the land and improvement assessment data differs. As depicted on the property record card, the appellants reported this comparable's 2009 land and improvement assessments.

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 appellants contend 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted a total of 20 suggested comparable properties for the Board's consideration. The Board has given less weight to the appellants' spreadsheet data in light of the assertion that the data does not reflect the correct land and/or improvement assessments for 2010 of the properties. The apparent error is evident as described in footnote 2.

Turning then to the appellants' Section V grid analysis, the Board has given less weight to comparable #1 due to the dwelling's substantially older age when compared to the subject that was built in 1975. The board has given less weight to appellants' comparable #2 due to its one-story design when compared to the subject's two-story design. The Board has also given less weight to appellants' comparable #3 due to its location which differs from the subject as this comparable is in Cuba Township.

The Board finds appellants' comparable #4 as set forth in Section V along with the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these seven comparables received the most weight in the Board's analysis. These properties had land assessments ranging from \$1.90 to 2.24 per square foot of land area. The subject has a land assessment of \$2.24 per square foot of land area. Similarly, these comparables had improvement assessments that ranged from \$46.16 to \$52.67 per square foot of living area. The subject's improvement assessment of \$51.53 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds both the subject's land and improvement assessments are equitable and no reduction in either the land or improvement assessment is warranted on this record.

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

taxation 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 appellants 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 appellants have 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.

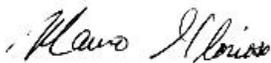


Chairman



Member

Member



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



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.