



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

APPELLANT: Mary Bennett  
DOCKET NO.: 10-02151.001-R-1  
PARCEL NO.: 10-23-403-017

The parties of record before the Property Tax Appeal Board are Mary Bennett, the appellant, 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:** \$18,203  
**IMPR.:** \$89,629  
**TOTAL:** \$107,832

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 11,315 square feet of land area is improved with a two-story dwelling of frame construction containing 2,464 square feet of living area. The dwelling is 27 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage of 462 square feet of building area. The property is located in Mundelein, Fremont Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to both the land and improvement assessments. The appellant submitted information on seven comparable properties located in the same neighborhood code assigned by the assessor as the subject property.

As to the land inequity argument, the parcels range in size from 10,230 to 17,360 square feet of land area. These comparables have land assessments ranging from \$17,832 to \$22,864 or from \$1.32 to \$1.74 per square foot of land area. The subject has a land assessment of \$18,203 or \$1.61 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction to \$17,000 or \$1.50 per square foot of land area.

As to the improvement inequity argument, these seven parcels were improved with a split-level and six, two-story frame dwellings that range in age from 31 to 36 years old. The comparable dwellings range in size from 2,254 to 2,714 square feet of living area. Six of the comparables have basements, one of which includes finished area. Each has central air conditioning, a fireplace and a garage ranging in size from 420 to 600 square feet of building area. The comparables have improvement assessments ranging from \$37,963 to \$93,143 or from \$16.84 to \$35.98 per square foot of living area. The subject's improvement assessment is \$89,629 or \$36.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$68,400 or \$27.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$107,832 was disclosed. The board of review presented a letter discussing the evidence along with equity comparables to support the subject's land and improvement assessments.

In the letter, the board of review asserted that the appellant submitted 2009 assessment data as to each of the appellant's comparables rather than data for 2010 which is at issue in this appeal. To support this assertion, the board of review included property record cards for six of the appellant's comparables noting the 2010 total assessments of these properties range from \$73,326 to \$106,925. Furthermore, as to comparable #6, the board of review noted this was a split level dwelling which is dissimilar to the subject and lacks a basement which is enjoyed by the subject. In addition, the other six comparables presented by the appellant are each older than the subject "with significantly smaller basements" than the subject.

To support the subject's assessment on grounds of equity, the board of review presented a grid analysis with descriptions and assessment information on three comparable properties located in the subject's subdivision and on the subject's street. The parcels contain either 11,315 or 12,245 square feet of land area and have land assessments of \$18,203 or \$18,711 or for \$1.53 or \$1.61 per square foot of land area. The parcels were improved with two-story frame dwellings that were 26 or 27 years old. The dwellings range in size from 2,408 to 2,504 square feet of living area. Features include basements, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 567 square feet of building area. These properties have improvement assessments ranging from \$89,056 to \$95,810 or from \$35.57 to \$38.68 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 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 appellant contends unequal treatment in the subject's land and improvement assessments 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 parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land assessment argument, the comparables had reported land assessments ranging from \$17,832 to \$22,864 or from \$1.32 to \$1.74 per square foot of land area, recognizing that the appellant did not report 2010 land assessments for her comparables. Regardless, the subject's land assessment of \$18,203 or \$1.61 per square foot of land area is within the range established by the land comparables presented by both parties and particularly supported by the board of review's comparables #2 and #3 which are identical to the subject in land size and have identical 2010 land assessments as the subject parcel. After considering adjustments and the differences in both parties' land comparables, the Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted.

As to the improvement assessment argument, due to the appellant's failure to report 2010 assessments for her comparables the Board has afforded each of the appellant's comparables less weight since they do not reflect the assessment year at issue in this proceeding. The Board has also given less weight to board of review comparable #3 due to its smaller basement size when compared to the subject. The Board finds board of review's comparables #1 and #2 were most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$38.14 and \$38.68 per square foot of living area, respectively. The subject's improvement assessment of \$38.68 per square foot of living area is identical to the most similar comparable identified as board of review comparable #2 and well-supported by these two comparables presented by the board of review. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board 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. 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 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: February 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.