



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

APPELLANT: Steve & Julia Tomaszewski
DOCKET NO.: 10-02408.001-R-1
PARCEL NO.: 14-28-308-020

The parties of record before the Property Tax Appeal Board are Steve & Julia Tomaszewski, 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: \$21,130
IMPR.: \$82,078
TOTAL: \$103,208**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 8,420 square feet of land area which is improved with a 2-story dwelling of frame construction on a crawl-space foundation. The dwelling contains approximately 1,696 square feet of living area and was built in 1987. It features central air conditioning and a garage containing 440 square feet. The dwelling is located in Lake Zurich, Ela Township, Lake County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to both the land assessment and the improvement assessment. The appellants submitted information on nine comparable properties, three in Section V of the Appeal Form and six additional comparables in an attached grid analysis.¹ The three comparables described in Section V of the Appeal Form have land sizes ranging from 8,400 to 9,002 square feet of land area. The dwellings are described as 2-story frame dwellings with no basements. They were built from 1954 to 1970 and range in size from 1,643 to 1,774 square feet of living area.

¹ The assessment information submitted in the second grid analysis is 2009 assessment information rather than 2010. Comparables #1, #2 and #3 which are also described in Section V of the appeal form have correct assessment information in Section V. Therefore, the Board will consider only appellants' comparables #1 through #3 in its analysis.

The comparables feature garages that range in size from 352 to 520 square feet. They have improvement assessments ranging from \$28,717 to \$64,732 or from \$16.19 to \$39.40 per square foot of living area. The land assessments range from \$19,369 to \$26,278 or from \$2.17 to \$3.13 per square foot of land area. The subject has an improvement assessment of \$82,078 or \$48.40 per square foot of living area, and a land assessment of \$21,130 or \$2.51 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$20,000 or \$2.38 per square foot of land area, and a reduction in the subject's improvement assessment to \$55,255 or \$32.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$103,208 was disclosed. In support of this assessment, the board of review presented descriptions and information on six comparable properties. The comparables land sizes range from 8,570 to 10,002 square feet of land area. The improvements are 2-story frame dwellings with no basements. They were built in 1986 or 1987 and contain either 1,617 or 1,696 square feet of living area. The comparables feature central air conditioning and garages that contain either 440 or 462 square feet. Three of the comparables feature fireplaces. The comparables have improvement assessments ranging from \$75,326 to \$85,005 or from \$46.58 to \$52.57 per square foot of living area. The comparables have land assessments ranging from \$21,506 to \$25,099 or \$2.51 per square foot of land area. 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 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted a total of nine different comparable properties. The Board finds the appellants' comparables #1, #2 and #3 were older than the subject and therefore received less weight in the Board's analysis. The Board finds the board of review comparables were most similar to the subject in size, style, age, exterior construction and features and were therefore given the most weight in the Board's analysis. They have improvement assessments ranging from \$75,326 to \$85,005 or from \$46.58 to \$52.57 per square foot of living area. The subject's improvement assessment of \$82,078 or \$48.40 per square foot of

living area is within the range established by these most similar comparables. Therefore the Board finds the appellants have not proven by clear and convincing evidence that the subject's improvement assessment is inequitable, and no reduction in the subject's improvement assessment is warranted.

The nine comparables have land assessments ranging from \$19,369 to \$26,278 or from \$2.17 to \$3.13 per square foot of land area. The subject's land assessment of \$21,130 or \$2.51 per square foot of land area is within the range established by these comparables. Therefore the Board finds the appellants have not proven by clear and convincing evidence that the subject's land assessment is inequitable, and no reduction in the subject's land assessment is 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 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: April 19, 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.