



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

APPELLANT: Elliott Miller
DOCKET NO.: 10-02882.001-R-1
PARCEL NO.: 16-25-315-008

The parties of record before the Property Tax Appeal Board are Elliott Miller, 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: \$178,775
IMPR: \$96,088
TOTAL: \$274,863**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 17,949 square feet of land area which is improved with a 2-story dwelling of stucco construction. The dwelling contains approximately 2,355 square feet of living area and was built in 1900. It features a full unfinished basement, 2 fireplaces and a garage containing 504 square feet. The dwelling is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to both the land assessment and the improvement assessment. The appellant submitted information on three comparable properties having land sizes ranging from 19,984 to 22,835 square feet of land area. The dwellings are described as 1½ or 2-story brick dwellings built in 1925 or 1928 and ranging in size from 2,064 to 2,512 square feet of living area. The comparables feature full basements, one with finished area, central air conditioning, 1 or 2 fireplaces and garages that range in size from 264 to 612 square feet. They have improvement assessments ranging from \$13,992 to \$94,397 or from \$6.33 to \$37.58 per square foot of living area.¹ The land assessments range from \$130,376 to \$160,991 or from \$5.71 to

¹ The appellant did not disclose the improvement assessments for the three comparables. The Property Tax Appeal Board calculated the improvement assessment by subtracting the land assessment from the total assessment for each comparable.

\$8.06 per square foot of land area. The subject has an improvement assessment of \$96,088 or \$40.80 per square foot of living area, and a land assessment of \$178,775 or \$9.96 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$119,006 or \$6.63 per square foot of land area, and a reduction in the subject's improvement assessment to \$63,994 or \$27.17 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 \$274,863 was disclosed.

In a letter to the Property Tax Appeal Board, the board of review claims two comparables submitted by the appellant feature lots that have significant portions of their land in ravines. According to the board of review, in Moraine Township, land that is in a ravine is assessed at a significantly reduced rate due to the limited utility of the land. The board of review submitted aerial photographs with topographical contour lines to support their claim.

In support of its assessment, the board of review presented descriptions and information on eight comparable properties - four land comparables and four improvement comparables. The land comparables range in size from 17,000 to 19,372 square feet of land area. They have land assessments ranging from \$169,329 to \$192,955 or \$9.96 per square foot of land area.

The improvement comparables are 1½ or 2-story stucco dwellings that were built between 1924 and 1929 and range in size from 2,185 to 2,429 square feet of living area. The comparables feature partial unfinished basements, fireplaces and garages that range in size from 280 to 576 square feet. Three comparables feature central air conditioning. The comparables have improvement assessments ranging from \$89,720 to \$117,013 or from \$39.91 to \$53.55 per square foot of living 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 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 seven land comparable properties and seven improvement comparable properties, all with varying degrees of similarity with the subject's land and improvements. Seven have improvement assessments ranging from \$13,992 to \$117,013 or from \$6.33 to \$53.55 per square foot of living area. The subject's improvement assessment of \$96,088 or \$40.80 per square foot of living area falls within the range established by these most similar comparables. Therefore the Board finds the appellant has 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.

Seven comparables have land assessments ranging from \$130,376 to \$192,955 or from \$5.71 to \$9.96 per square foot of land area. The subject's land assessment of \$178,775 or \$9.96 per square foot of land area falls within the range established by these comparables. Therefore the Board finds the appellant has 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 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: 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.