



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

APPELLANT: Bobby Man
DOCKET NO.: 10-02986.001-R-1
PARCEL NO.: 08-17-421-022

The parties of record before the Property Tax Appeal Board are Bobby Man, 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: \$5,081
IMPR.: \$14,627
TOTAL: \$19,708**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling built in 1955. The dwelling contains 700 square feet of living area. Features include a 320 square foot detached garage. The subject property is located in Waukegan, Waukegan Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming the subject's improvements are inequitably assessed.¹ The subject's land assessment was not contested. In support of this argument the appellant provided photographs, descriptions and assessment data on three comparables. Two comparables are located within the same neighborhood code of the subject as defined by the local assessor. The comparables were improved with one-story single family dwellings. The dwellings are of frame of brick exterior construction and were built from 1930 to 1955. Two comparables have attached garages with one having living area above the garage. Two comparables have enclosed

¹ The appellant's appeal form marked comparable sales as the basis of the appeal. The appellant submitted no sales information as evidence. However, the Board will address the assessment inequity claim detailed in the appellant's evidence.

frame porches and full unfinished basements. The dwellings range in size from 751 to 816 square feet of living area and have improvement assessments that range from \$751 to \$3,946 or from \$.98 to \$4.86 per square foot of living area.

The appellant testified that the subject property was in poor condition and the comparables submitted were in the same type of condition.

Under cross-examination the appellant testified that the subject property was a rental dwelling and was occupied. The appellant also testified that he was not aware that the comparables were vacant with no utilities and uninhabitable.

Based on this evidence and testimony the appellant requested a reduction in the subject's improvement assessment to \$2,782 or \$3.97 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 \$19,708 was disclosed.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal along with property record cards, a location map and a grid analysis containing six suggested comparables. These properties were located in the subject's neighborhood assessment code as defined by the local assessor. The comparables consist of one-story single family dwellings that were of frame exterior construction and were built from 1950 to 1959. One comparable has a detached garage. The dwellings range in size from 660 to 925 square feet of living area and have improvement assessments that range from \$17,777 to \$26,153 or from \$26.93 to \$29.95 per square foot of building area. The subject has an improvement assessment of \$14,627 or \$20.90 per square foot of living area.

The Board of Review's representative testified that none of the six comparables submitted were vacant.

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

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Property Tax Appeal Board further finds no reduction in the subject property's improvement assessment is warranted.

The appellant's argument was based upon unequal treatment in the assessment process or a lack of uniformity in the subject's improvement assessment. The Illinois Supreme Court has held that 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 appellant has not overcome this burden.

The Board finds the record contains nine comparables submitted by the parties in support of their respective positions. The Board gave less weight to comparables #1 through #3 submitted by the appellant. These properties were vacant and uninhabitable, unlike the subject property. The Board finds the remaining comparables submitted by the board of review are most similar to the subject in location, age, living area, and features. These comparables have improvement assessments that range from \$17,777 to \$26,153 or from \$26.93 to \$29.95 per square foot of living area. The subject has an improvement assessment of \$14,627 or \$20.90 per square foot of living area, which falls below the range of the most similar comparables in the record. The Board finds the subject's improvement assessment is equitable and no reduction in the subject's 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 parties 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.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: June 21, 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.