



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

APPELLANT: Edward Kusztelak
DOCKET NO.: 10-03678.001-R-1
PARCEL NO.: 15-18-401-044

The parties of record before the Property Tax Appeal Board are Edward Kusztelak, 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: \$74,066
IMPR: \$117,582
TOTAL: \$191,648

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 2,244 square feet of living area. The dwelling was constructed in 2005. Features of the home include a partial basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage with 530 square feet of building area. The property has a 19,166 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant's appeal is based on assessment equity with respect to the improvement assessment. The appellant submitted information on three comparable properties described as one-story dwellings of frame construction that ranged in size from 2,358 to 2,756 square feet of living area. The dwellings were constructed from 2001 to 2003. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a basement with two being partially finished, central air conditioning, one or two fireplaces and attached garages that range in size from 529 to 710 square feet of building area. The comparables have improvement assessments ranging from \$78,298 to \$94,700 or from \$32.35 to \$40.16 per square foot of living area. The subject's improvement assessment is \$117,582 or \$52.40 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$75,000 or \$33.42 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$191,648 was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with one-story dwellings of frame construction that ranged in size from 2,397 to 2,822 square feet of living area. The dwellings were constructed from 2001 to 2005. Each has the same neighborhood code as the subject property. Features of the comparables include a basement with three being partially finished, central air conditioning, a fireplace and an attached garage that range in size from 552 to 792 square feet of building area. These properties have improvement assessments ranging from \$160,204 to \$203,851 or from \$60.89 to \$72.27 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The Board finds the appellant's comparables #1 and #2 and board of review comparables #3 and #4 are the most similar to the subject in size and features. These comparables were also similar to the subject in location 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 that ranged from \$32.35 to \$69.33 per square foot of living area. The subject's improvement assessment of \$52.40 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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 this record.

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

Frank J. Huff

Member

Mark Morris

Member

JR

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: May 24, 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.