



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

APPELLANT: Joel Thomason
DOCKET NO.: 11-04114.001-R-1
PARCEL NO.: 14-32-101-002

The parties of record before the Property Tax Appeal Board are Joel Thomason, the appellant, by attorney Liat R. Meisler, of Golan & Christie LLP in Chicago; 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: \$46,827
IMPR: \$191,392
TOTAL: \$238,219

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one and one-half story dwelling of frame construction with 3600 square feet of living area. The dwelling was constructed in 1980. Features of the home include a full basement, central air conditioning, a fireplace and an 832 square foot attached garage. The property has a 39,768 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant appeared, through counsel, before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of the appeal. The appellant did not challenge the subject's land assessment. In support of both arguments the appellant submitted information on six comparable sales and six equity comparables.

The appellant's attorney called no witnesses and acknowledged that her paralegal was not present at the hearing and he prepared the evidence. The attorney stated that she reviewed the evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$238,219. The subject's assessment reflects a market value of \$734,790 or \$204.11 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$191,392 or \$53.16 per square foot of living area

In support of its contention of the correct assessment the board of review submitted information on six comparables sales and six equity comparables.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 12 comparable sales submitted by the parties for the Board's consideration. The Board finds the best evidence of market value to be appellant's six comparable sales and the board of review comparable sales #2, #3, #5 and #6. The Board finds these comparables have varying degrees of similarity when compared to the subject in location, size, style, features and age. These properties also sold on dates that bracket the assessment date of January 1, 2011. These most similar comparables sold for prices ranging from \$402,000 to \$940,000 or from \$114.53 to \$230.08 per square foot of living area,

including land. The subject's assessment reflects a market value of \$734,790 or \$204.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to board of review comparables #1 and #4. Comparable #1 is considerably newer and larger than the subject and comparable #4 is considerably smaller than the subject. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

Also, the taxpayer contended assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 12 equity comparables submitted by the parties for the Board's consideration. The Board gave less weight to board of review comparable #1. This comparable is considerably newer than the subject and is not located in the subject's neighborhood as defined by the township assessor. The Board finds the best evidence of assessment equity to be remaining comparables submitted by the parties. The Board finds these comparables have varying degrees of similarity when compared to the subject in location, size, style, features and age. These comparables had improvement assessments that ranged from \$127,424 to \$247,792 or from \$40.05 to \$58.94 per square foot of living area. The subject's improvement assessment of \$191,392 or \$53.16 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction 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. 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, no reduction in the subject's assessment 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.



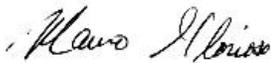
Chairman



Member



Member



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: July 18, 2014



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.