



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

APPELLANT: Stephen & Martina Fabbrini  
DOCKET NO.: 12-01864.001-R-1  
PARCEL NO.: 14-06-209-012

The parties of record before the Property Tax Appeal Board are Stephen & Martina Fabbrini, 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:** \$40,164  
**IMPR:** \$103,457  
**TOTAL:** \$143,621

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2012 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-story single-family dwelling of brick and frame construction with 2,746 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air

conditioning, a fireplace and a 1,085 square foot garage.<sup>1</sup> The property has a 41,118 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal as to both the land and improvement assessments of the subject property. In support of this argument, the appellants submitted information on three equity comparables in the Section V grid analysis of the Residential Appeal petition.

The three comparables have lot sizes ranging from 45,070 to 84,520 square feet of land area with land assessments ranging from \$42,697 to \$50,609 or from \$0.55 to \$0.95 per square foot of land area. The subject has a land assessment of \$40,164 or \$0.98 per square foot of land area.

These three parcels are improved with one-story brick or frame dwellings that range in size from 2,344 to 2,981 square feet of land area. The homes range in age from 24 to 26 years old. Each comparable has a full or partial unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 792 to 910 square feet of building area. These comparables have improvement assessments ranging from \$95,079 to \$101,808 or from \$32.70 to \$34.53 per square foot of living area.

The appellants also attached additional data sheets with information on seven properties which were not presented in the Section V grid analysis. Of those seven additional comparables, four properties have land assessments of \$0.98 per square foot of land area. Of these seven additional homes, six are smaller than the subject dwelling and all have a lower per-square-foot improvement assessment than the subject.

Based on this evidence, the appellants requested a land assessment reduction to \$35,931 which would reflect an assessment of \$0.87 per square foot of land area and an improvement assessment of \$92,552 or \$33.70 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,621. In support of its contention of the correct

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<sup>1</sup> The appellants reported a garage size of 900 square feet, but provided no evidence to support the contention. The Property Tax Appeal Board finds this small garage size difference does not impact the determination of the appeal.

assessment the board of review submitted information on six equity comparables.

The comparables have parcels ranging in size from 39,810 to 82,333 square feet of land area and have land assessments that range from \$36,942 to \$46,336 or from \$0.56 to \$0.98 per square foot of land area. The parcels are improved with one-story dwellings of brick or frame construction that were built between 1986 and 1994. The homes range in size from 2,615 to 2,869 square feet of living area. Features include full unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 792 to 1,551 square feet of building area. These properties have improvement assessments ranging from \$101,669 to \$113,677 or from \$36.57 to \$39.62 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

#### **Conclusion of Law**

The taxpayer contends 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the nine comparables presented by both parties. As to the land assessment argument, the Board finds that the parcels most similar in size to the subject property have an identical land assessment of \$0.98 per square foot of land area. The Board further finds that larger parcels carry slightly lower per-square-foot land assessments, reflecting their overall larger land area.

These nine comparables had improvement assessments that ranged from \$32.70 to \$39.62 per square foot of living area. The subject's improvement assessment of \$37.68 per square foot of

living area falls within the range established by the comparables in this record which appears justified given differences in exterior construction, dwelling size and/or garage size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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 taxation 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 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: July 18, 2014

*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.