



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

APPELLANT: Joseph & Jennifer Kolar
DOCKET NO.: 12-01900.001-R-1
PARCEL NO.: 11-20-402-007

The parties of record before the Property Tax Appeal Board are Joseph & Jennifer Kolar, the appellants, by attorney Joseph Kolar of Baizer Kolar & Lewis, P.C., in Highland Park; 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: \$46,077
IMPR.: \$78,961
TOTAL: \$125,038

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 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 two-story dwelling of frame construction with 2,310 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 9,347 square foot site located in Libertyville, Libertyville Township, Lake County.

The appellants submitted evidence to the Property Tax Appeal Board contending assessment inequity regarding the subject's land

assessment as the basis of the appeal. The appellants did not challenge the subject's improvement assessment. In support of this argument, the appellants submitted information on four suggested land equity comparables that have lot sizes ranging from 11,081 to 15,855 and have land assessments of \$46,077 or from \$2.90 to \$4.15 per square foot of land area.

The appellants argue that the "sharpest" unit of comparison is the per square foot method as opposed to the board of review's unit comparison, which is "per se" discrimination.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$31,873.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,038. The subject property has a land assessment of \$46,077. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables that have lot sizes ranging from 9,255 to 10,186 and have land assessments of \$46,077.

The board of review argues that the "site value methodology" is the most appropriate method in valuing properties in the subject's neighborhood. This methodology complies with the uniformity requirement and is supported by market data

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

Conclusion of Law

The taxpayers contend 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 board of review's land comparables. These land comparables were most similar to the subject in size. These comparables had land assessments of \$46,077. The subject's land assessment of \$46,077 is identical to the best land comparables in this record. The Board finds that the site method for valuing land is an accepted valuation technique used by the International Association of Assessing Officers (IAAO). The Board further finds that there is no credible evidence in this record that the site method was inappropriate. Based on this record the Board finds the

appellants did not demonstrate with clear and convincing evidence that the subject's land 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 both 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: June 20, 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.