



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

APPELLANT: Francis & Patricia Demonte
DOCKET NO.: 13-00666.001-R-1
PARCEL NO.: 10-01-211-026

The parties of record before the Property Tax Appeal Board are Francis & Patricia Demonte, 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: \$16,654
IMPR.: \$31,674
TOTAL: \$48,328

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 2013 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 condominium unit with 1,757 square feet of living area. The dwelling is part of an eight unit condominium building which was constructed in 2007. Features of the dwelling include two full bathrooms, central air

conditioning and underground garage space. The subject property is located in Grayslake, Fremont Township, Lake County.

The appellants appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables. The comparables had land assessments that ranged from \$15,547 to \$22,544 and improvement assessments that ranged from \$21,625 to \$30,349 or from \$13.37 to \$14.25 per square foot of living area.

Mr. Demonte testified that the subject is located in the Prairie Crossing condominium complex and all of the condominium units are the same "cookie cutter" style, except for their dwelling sizes. Demonte further testified that he did not disclose the land size or the percentage of ownership of the common areas of the condominium buildings. Demonte explained that he chose his comparables, because they were not finished by the "rehab" developer that purchased the condominiums in a bulk sale. The owners of his comparables were able to choose the internal finishing's, such as which marble and cabinets they wanted, which make them "customized units." Demonte testified that the other units were finished in a "flat" manner and the developer did not use "top of the line" construction materials. Demonte testified that two of his comparables are located in a building that has 20 condominium units, unlike the subject's building. Demonte further testified that his comparable #2, which is located in his building, has three bedrooms, unlike the subject's two bedrooms.

Based on this information the appellants requested the subject's land assessment be reduced to \$13,656 and the subject's improvement assessment be reduced to \$21,855.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,328. The subject property has a land assessment of \$16,654 and an improvement assessment of \$31,674 or \$18.03 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables, three of which are located in a building that has 20 condominium units, unlike the subject. The comparables had land assessments that ranged from \$13,610 to \$16,481 and improvement assessments that ranged from \$30,815 to \$34,098 or from \$18.44 to \$19.41 per square foot of living area.

The board of review called Fremont Township Chief Deputy Assessor, Dana Kraph, as a witness. Kraph testified that the subject has two parking spaces, like appellants' comparables #1 and #2 and board of review comparables #2 and #3. Kraph further testified that appellant comparable #3 has three parking spaces and board of review comparables #1 and #4 have one parking space each.

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

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 parties submitted seven comparables for the Board's consideration. The parties did not disclose the land size or the percentage of ownership of the common areas of the condominium buildings. The comparables had land assessments that ranged from \$13,610 to \$22,544. The subject's land assessment of \$16,654 falls within the range established by the comparables in this record. 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 land assessment is not justified.

The Board finds the best evidence of improvement assessment equity to be board of review comparable #1. This comparable was the same size and had the same layout design as the subject condominium. The comparable was located in a similar condominium building with eight condominium units, like the subject. However, this comparable was finished by the developer that did not use "top of the line" construction materials and had only one parking space, which would indicate inferiority to

the subject. This most similar comparable had an improvement assessment of \$19.41 per square foot of living area. The Board finds the remaining condominium units were smaller, larger and/or were located in a dissimilar 20-unit condominium building, when compared to the subject. These comparables had improvement assessments that ranged from \$13.37 to \$19.41 per square foot of living area. The subject's improvement assessment of \$18.03 per square foot of living area falls within the range established by the comparables in this record and below the improvement assessment of the most similar comparable in this record. Based on this record the Board finds the appellants 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.

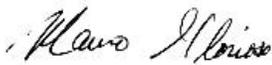
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties 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.

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: May 22, 2015



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.