



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

APPELLANT: Daniel Martinez
DOCKET NO.: 12-02699.001-R-1
PARCEL NO.: 06-17-203-009

The parties of record before the Property Tax Appeal Board are Daniel Martinez, 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: \$3,046
IMPR.: \$11,619
TOTAL: \$14,665

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 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 two-story townhome of frame construction with 1,160 square feet of living area. The dwelling was constructed in 1982. Features of the townhome include central air conditioning and an attached 200 square foot garage. The property has a 1,280 square foot site and is

located in the Meadow Green townhome development in Round Lake Beach, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted assessment information on four comparables set forth in the Section V grid analysis of the Residential Appeal petition. The comparables are located in the same neighborhood code assigned by the assessor as the subject property and are identical in age, size, foundation and most features to the subject townhome. Each of the comparables has a fireplace which is not a feature of the subject dwelling and two of the comparables do not have central air conditioning. These four comparables have improvement assessments ranging from \$7,501 to \$9,641 or from \$6.47 to \$8.31 per square foot of living area.

As part of the grid analysis, the appellant also reported that three of the comparables sold between July 2011 and September 2012 for prices ranging from \$32,100 to \$36,100 or for \$27.67 to \$31.12 per square foot of living area, including land. The subject property has an estimated market value based on its assessment of approximately \$43,995 or \$37.93 per square foot of living area, including land.

Based on this equity evidence, the appellant requested a reduced improvement assessment of \$7,501 or \$6.47 per square foot of living area for a total assessment of \$10,547 which would reflect a market value of approximately \$31,641 or \$27.28 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,665. The subject property has an improvement assessment of \$11,619 or \$10.02 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 that were located in the subject's subdivision. Each comparables is identical to the subject in story height, size, central air conditioning and garage size. Each of these comparables has a fireplace which is not a feature of the subject and two of the comparables were built in 1984 rather than 1982 like the subject and remaining comparables. These comparables each have improvement assessments of \$14,910 or \$12.85 per square foot of living area.

As part of the grid analysis, the board of review also reported sales prices for each of the comparables. These properties sold between January 2010 and June 2013 for prices ranging from \$42,500 to \$49,000 or from \$36.64 to \$42.24 per square foot of living area, including land.

Based on this evidence, 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 appellant 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 eight comparable townhomes located in the subject's development presented by both of the parties. These comparables had improvement assessments that ranged from \$6.47 to \$12.85 per square foot of living area. The subject's improvement assessment of \$10.02 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 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 appellant has 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 on ground of lack of assessment uniformity.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash

value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds both parties presented data concerning sales prices of seven of the comparables.

The Board has given little weight to board of review comparable #1 as its date of sale in January 2010 is remote in time from the valuation date at issue of January 1, 2012 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The remaining six comparable sales presented by the parties occurred from July 2011 to June 2013 for prices ranging from \$32,100 to \$49,000 or from \$27.67 to \$42.24 per square foot of living area, including land. The subject property has an estimated market value based on its assessment of approximately \$43,995 or \$37.93 per square foot of living area, including land, which falls within the range of the best and most recent comparable sales in the record. After considering these most comparable sales, the Board finds the evidence does not demonstrate that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment on grounds of overvaluation is also not 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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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 24, 2015

[Signature]

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.