



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

APPELLANT: Linda Avolio  
DOCKET NO.: 13-00668.001-R-1  
PARCEL NO.: 09-21-316-006

The parties of record before the Property Tax Appeal Board are Linda Avolio, 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:** \$7,348  
**IMPR.:** \$24,197  
**TOTAL:** \$31,545

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 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 1.5-story dwelling of frame construction with 1,068 square feet of living area. The dwelling was constructed in 1937. Features of the home include an unfinished basement, central air conditioning and a 140 square foot garage. The property has a 4,600 square foot site and is located in Island Lake, Wauconda Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within a mile of the subject property. The comparables consist of 1.5-story frame dwellings that are similar in age to the subject. One of the comparables has a partial basement and one comparable has central air conditioning, a fireplace and a 500 square foot garage, although the appellant acknowledged that the county's database did not include the garage despite the photographic evidence which the appellant included with the appeal. The comparables have improvement assessments ranging from \$17,543 to \$19,925 or from \$16.05 to \$16.93 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$17,654 or \$16.53 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 \$31,545. The subject property has an improvement assessment of \$24,197 or \$22.66 per square foot of living area. As part of the submission, the board of review contends that the subject property also includes parcel number 09-21-316-007 which according to the property record card is a vacant land parcel of unknown size which is identified as "residential excess land" with a land assessment of \$5,610 for tax year 2013.

In rebuttal, the board of review submitted a letter from Martin P. Paulson, Clerk of the Lake County Board of Review, asserting that appellant's comparables #1 and #2 only have one bathroom as compared to the subject's two bathrooms. In addition, appellant's comparable #1 and #3 lack a basement which is a feature of the subject dwelling (erroneously stated in the letter as #1 and #2). Paulson also asserted that none of the appellant's comparables have garages

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables one of which also has an excess land parcel along with an analysis of the subject parcel along with its excess land parcel. The appellant's excess land parcel 09-21-316-007 is not a subject of this appeal; as the Property Tax Appeal Board lacks jurisdiction with regard to the excess land parcel associated with the subject, the analysis in this decision will focus on only the subject parcel and the improved comparable parcels.

The comparables are located within .47 of a mile of the subject property and consist of 1.5-story frame dwellings that were built in 1943 or 1944. The homes range in size from 1,020 to 1,088 square feet of living area with partial basements, one which has finished area. Each comparable has one bathroom and one comparable has a fireplace. Board of review comparable #1 has a garage located on the "excess land" parcel associated with the improved parcel and board of review comparables #3 and #4 each have garages. Board of review comparable #2 does not have a garage and none of the board of review comparable dwellings have central air conditioning which is a feature of the subject. The comparables have improvement assessments ranging from \$20,026 to \$24,954 or from \$18.82 to \$24.46 per square foot of living area.

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

In written rebuttal, the appellant noted that board of review comparable #2 is superior to the subject by having a partially finished basement and comparable #1 is also superior to the subject by having a larger garage than the subject. The appellant also argued that board of review comparable #4 has a fireplace which is not a feature of the subject dwelling.

As a final matter, the appellant noted that the board of review offered to reduce the subject's 2013 assessment which the appellant rejected. The appellant now questions why the board of review is seeking confirmation of the subject's assessment in light of having made an offer to reduce the 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 which has finished basement area which the subject does not have. In addition, the Property Tax Appeal Board will combine board of review comparable #1 with its garage improvement assessment for a per-square-foot improvement assessment of \$22.40 per square foot to represent both the dwelling and garage.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1, #3 and #4. These six comparables have varying degrees of similarity to the subject dwelling and had improvement assessments that ranged from \$16.05 to \$22.61 per square foot of living area. The subject's improvement assessment of \$22.66 per square foot of living area falls slightly above the range established by the best comparables in this record, but appears to be justified given that the subject has a second full bathroom and central air conditioning whereas only one other comparable which was located a mile from the subject also had central air conditioning. 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.

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.

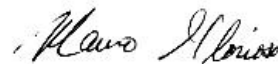
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Chairman



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Member



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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: September 18, 2015



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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.