

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Larry Anderson
DOCKET NO.: 05-01070.001-R-1
PARCEL NO.: 14-26-105-040

The parties of record before the Property Tax Appeal Board are Larry Anderson, the appellant, and the Lake County Board of Review.

The subject property consists of a 54,869 square foot parcel improved with a two-year old, two-story style brick and stucco dwelling that contains 5,558 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a 1,036 square foot garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted a letter and a grid analysis of three comparable properties, one of which was reported to be located two miles from the subject. In the letter, the appellant acknowledged he used no comparables in the subject's subdivision because he felt "the assessments in our subdivision are not aligned with other subdivisions in our immediate area based upon the same data." The comparables consist of two-story style brick or brick and stucco dwellings that are one to seven years old and range in size from 5,254 to 5,638 square feet of living area. Features of the comparables include central air-conditioning, one to three fireplaces, garages that contain from 960 to 1,154 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$271,360 to \$275,986 or from \$48.95 to \$51.65 per square foot of living area. The subject has an improvement assessment of \$303,062 or \$54.53 per square foot of living area.

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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:	\$	72,768
IMPR.:	\$	303,062
TOTAL:	\$	375,830

Subject only to the State multiplier as applicable.

In support of the overvaluation argument, the appellant submitted sales information on two of the three comparables used to support the inequity contention. The comparables sold in June 2004 and January 2005 for prices of \$990,000 and \$1,177,580 or \$188.43 and \$213.64 per square foot of living area including land. The appellant also estimated the market value of the third comparable used to support the inequity argument, which has not sold, at \$178.53 per square foot of living area including land.

In further support of the overvaluation contention, the appellant's petition indicated the subject's land sold in October 2000 for \$194,500 and that the total cost of constructing the subject's improvements as of December 2003 was \$821,800. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$351,205 and its improvement assessment be reduced to \$278,437 or \$50.10 per square foot of living area.

During the hearing, the appellant testified the subject lot backs up to a busy thoroughfare known as Cuba Road and that a walking path with an associated easement crosses the rear of the property. The appellant submitted no credible market evidence that demonstrates the subject has suffered diminished value because of these factors.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$375,830 was disclosed. The subject has an estimated market value of \$1,135,095 or \$204.23 per square foot of living area including land, as reflected by its assessment and Lake County's 2005 three-year median level of assessments of 33.11%.

In support of the subject's improvement assessment, the board of review submitted a letter prepared by the township assessor, the subject's property record card, as well as property record cards and a grid analysis of three comparable properties located in the subject's subdivision. Two of these properties are on the subject's street and block. The comparables consist of two-story style dwellings of stone and frame or brick and frame exterior construction that were built in 2002 or 2003 and range in size from 5,497 to 5,643 square feet of living area. Features of the comparables include central air-conditioning, two or three fireplaces, garages that contain from 759 to 1,052 square feet of building area and full basements, one of which contains 1,884 square feet of finished area. These properties have improvement assessments ranging from \$319,821 to \$338,538 or from \$57.89 to \$61.59 per square foot of living area. The assessor's letter disclosed that all the appellant's comparables are located over two miles from the subject in different subdivisions and that one comparable is in a different city.

In support of the subject's estimated market value, the board of review submitted sales information on the same three comparables used to support the subject's improvement assessment. The comparables sold between July 2002 and December 2004 for prices ranging from \$1,111,700 to \$1,450,000 or from \$201.21 to \$263.78 per square foot of living area including land. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During the hearing, the board of review called the deputy township assessor as a witness. The deputy assessor discussed the methodology used to value land in the subject's neighborhood. The witness called attention to the subject's property record card which disclosed the subject's land assessment has been reduced 29% because of its proximity to Cuba Road, as had other properties that are similarly situated. The witness testified a further adjustment was made to the subject's land assessment to account for the walking path and easement.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted six assessment comparables for its consideration. The Board gave less weight to the appellant's comparables because they were all located over two miles from the subject and one was located in a different city. The Board finds the comparables submitted by the board of review were located near the subject in its subdivision and were similar to the subject in terms of style, age, size and most amenities. These most representative comparables had improvement assessments ranging from \$57.89 to \$61.59 per square foot of living area. The subject's improvement assessment of \$54.53 per square foot of living area falls below this range. The Board also finds the appellant argued the subject has lost value due to its location which backs up to Cuba Road, as well as a walking path and associated easement that crosses the rear of the subject lot. However, the appellant submitted no credible market evidence to demonstrate the subject has lost value due to these factors. The

Board further finds the deputy township assessor testified the subject's land assessment was reduced 29% to account for its proximity to Cuba Road and that other properties similarly situated receive such a reduction. The deputy assessor also testified the subject's land assessment was adjusted to account for the walking path and easement. The Board finds this evidence and testimony demonstrates the subject's land assessment has been properly adjusted.

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 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.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the parties submitted five comparable sales for its consideration. The appellant also estimated a market value for another comparable which had not sold. The Board gave less weight to the appellant's two comparable sales because they were located over two miles from the subject. The Board gave no weight to the appellant's third comparable, for which he estimated a market value. The Board notes the subject's estimated market value as reflected by its assessment is nevertheless supported by the appellant's comparable 2. The Board finds the comparable sales submitted by the board of review are located in the subject's subdivision and sold for prices ranging from \$201.21 to \$263.78 per square foot of living area including land. The subject's estimated market value of \$204.23 per square foot including land as reflected by its assessment falls near the bottom of this range.

The appellant also argued overvaluation based on recent construction of the subject dwelling. The appellant's petition indicated the subject's lot was purchased in October 2000 for \$194,500 and that the subject's improvements were constructed for a total cost of \$821,800 in December 2003. The Board finds the appellant submitted no appraisal or other market evidence to demonstrate the subject's October 2000 lot sale and December 2003

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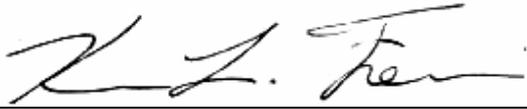
construction reflect its market value as of the assessment date of January 1, 2005.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct.

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: April 25, 2008



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.