

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard A. Wells
DOCKET NO.: 04-22630.001-R-1
PARCEL NO.: 02-17-200-007

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Richard A. Wells, the appellant; and the Cook County Board of Review.

The subject property consists of a 248,292 square foot parcel improved with an eight-year old, two-story, masonry, single-family dwelling. The improvement contains 5,525 square feet of living area with a full basement, five bathrooms, two fireplaces, central air conditioning and a four-car garage. The appellant's pleadings raised several issues: first, that the subject's land assessment is excessive because it is sited within a flood plain; and second, that there was unequal treatment in the assessment process of both the land and the improvement as the bases of this appeal.

In support of the equity argument, the appellant presented evidence of assessment data, descriptions, and color photographs on four properties located from an eight-block to twelve-block radius of the subject. The properties are improved with a two-story, masonry or frame, single-family dwelling. They range: in baths from three to five; in age from 4 to 17 years; in size from 5,264 to 5,829 square feet of living area; and in improvement assessments from \$7.23 to \$16.20 per square foot. Amenities include a full basement, air conditioning, two fireplaces and a multi-car garage. The land analysis reflected parcels that range in size from 54,363 to 87,206 square feet with land assessments that range from \$11,519 to \$18,378. The assessor database printouts reflect that property #1 contains a partial assessment.

The appellant also submitted a copy of a PTAB decision rendered for tax year 2001 regarding the subject property under docket #01-26519-R-1. He also included copies of closing statements for

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	26,266
IMPR.:	\$	70,388
TOTAL:	\$	96,654

Subject only to the State multiplier as applicable.

PTAB/KPP

the subject's purchase in 1995. Lastly, the appellant submitted documents, drawings, and a photograph of the subject regarding its partial inclusion in a flood plain. The appellant asserts that 75% of the subject's parcel is wetland and unusable due to its location in a flood plain. In support of this argument, he submitted a copy of a flood insurance rate map published by the Federal Emergency Management Agency with an effective date of November 6, 2000. This map indicated that a portion of the subject's land is located in Zone X of the flood plain. A second map depicts a closer view of the subject. He also submitted a portion of a wetland delineation report concluding that six acres at the intersection of Baldwin Road and Inverway in Inverness, Illinois are wetlands subject to regulation by Section 404 of the Clean Water Act. Furthermore, the appellant submitted a portion of a letter regarding lot 37, the subject's lot, on the letterhead of Continental Engineers and Associates. This portion of the letter summarizes that approximately 2.6 acres of land are above the wetland vegetation, while approximately 2.1 acres of land are above elevation 93.0 which is estimated as the high water level.

At hearing, the appellant testified that approximately 75% of his lot is used as water storage for the community. He stated that there is a creek and sewer for water retention for the village and that the village did not want to the appellant's to build on the property. Instead, he stated that the village had requested that the lot be deeded to the village for water retention purposes. He also stated that the land is classified as a wetland and he is not permitted to do anything with the land. The appellant further testified that his property is located at the crossroads of Inverway and Baldwin roads as exhibited in the aforementioned diagrams and that the Village of Inverness prohibits him from using the remainder of the land. He also stated that the Army Corps of Engineers would have to come and advise him on how to further use any of his land.

As to the assessment of flood plain land, neither the appellant nor the board's representative had any personal knowledge of how the village or the county assesses flood plain land that is unbuildable or unusable. The appellant admitted at hearing that the land located in the flood plain does not have a zero value, but that it should be assessed less than usable land. Lastly, the appellant testified that his improved comparables are not sited within a flood plain and is usable land.

As to the improvement assessment argument, the board's representative noted that the appellant's methodology in calculating an improvement assessment per square foot was in error; and therefore, the correct assessments for the appellant's comparables ranged from \$5.26 to \$13.72 per square foot of living area. As to appellant's property #1, it was noted that the

submitted assessor's database printout reflects that this property is accorded a partial assessment at \$5.26 per square foot. On the basis of this analysis, the appellant requested a reduction in the subject's assessment.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$110,114 was disclosed reflecting an improvement assessment of \$70,388 or \$12.74 per square foot of living area. In addition, an equity analysis consisting of three properties was offered as well as copies of property characteristic printouts for these properties. The suggested comparables are improved with a two-story, masonry or frame and masonry, single-family dwelling. They range: in age from 11 to 27 years; in size from 5,272 to 6,100 square feet of living area; and in improvement assessments from \$13.99 to \$14.89 per square foot. Amenities include: a basement; air conditioning; two fireplaces; and a three-car or four-car garage. The land parcels range in size from 50,872 to 94,525 square feet with land assessments that range from \$8,139 to \$15,124. The printouts indicate that the assessor's office accorded the subject's land a value of \$1.00 per improved lot unit market price reflecting an assessment of \$0.15 per square foot, while the three properties were accorded a land value of \$1.00 per improved lot unit market price reflecting either a \$0.15 or \$0.16 per square foot.

At hearing, the board's representative had no personal knowledge of the properties' proximity to the subject. The appellant indicated that the board's properties are from a one-block to a 12-block distance from the subject. Based on its analysis, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated his prior arguments regarding the inequity of the subject's land assessment. Moreover, he submitted a grid analysis that compared assessment data of the board's comparables to the subject for years 2003 through 2005. The data indicated a significant reduction in the board's properties land assessments for tax years 2004 and 2005, while the subject's land assessment significantly increased for tax years 2004 and 2005. For example, the board's property #1 located one block's distance from the subject and on the subject's street was accorded a 2003 land assessment of \$16,260, while in 2004 and 2005 the land assessment was \$9,443. In contrast, the subject's 2003 land assessment was \$31,920, while the 2004 and 2005 land assessment was \$39,726. Furthermore, the appellant argued that these properties do not suffer from being sited within a flood plain.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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.

As to the improvement assessment, the PTAB finds that the appellant has not met this burden and that a reduction in the subject's improvement assessment is not warranted.

In totality, the parties submitted seven equity comparables. The PTAB finds that the appellant's comparables #2 and #3 as well as the board of review's comparable #1 are most similar to the subject. These comparables range: in age from 10 to 15 years; in size from 5,316 to 5,890 square feet of living area; and in improvement assessments from \$12.74 to \$14.89 per square foot. In comparison, the subject's assessment stands at \$12.74 per square foot of living area, which is at the low end of the range established by these comparables. The remaining properties were accorded diminished weight due to a disparity in improvement age and/or size.

As to the land assessment, the PTAB finds that the evidence has demonstrated an inequity and that a reduction in the subject's land assessment is warranted. The undisputed evidence indicated that the Village of Inverness construes a portion of the subject property to be sited within a flood plain and unusable and/or unbuildable. Moreover, the undisputed testimony also indicated that the subject is the only property among the parties' comparables that is sited within a flood plain used by the village for water retention purposes and that is also unbuildable. The parties' comparables contain land sizes from 50,872 to 94,525 and land assessments that range from \$0.15 to \$0.24 per square foot discounting the appellant's property #1 due to its partial assessment.

In comparison, the subject's land assessment is at \$0.15 per square foot. The subject's assessment is located at the low end of the range established by these comparables in regards to useable land. As to unusable land, the evidence indicated that approximately 2.1 acres of land are above elevation 93.0 which is estimated as the high water level. Therefore, the PTAB finds the subject contains 91,476 square feet of land as usable land to be assessed at \$0.15 per square foot, while 156,816 square feet of land is unusable land to be assessed at \$0.08 per square foot.

The PTAB further finds that the evidence has demonstrated that the subject's land assessment is in excess of that which equity dictates due to its location in a flood plain. Therefore, the PTAB finds that a reduction in the subject's land assessment 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.



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: December 7, 2007



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.