

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lawrence Greenfield
DOCKET NO.: 05-00326.001-R-1 and 05-00326.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lawrence Greenfield, the appellant, by attorney Edward Larkin of Larkin & Larkin, in Park Ridge, Illinois, and the Lake County Board of Review.

The subject property consists of two parcels totaling 14,811 square feet of land area. The larger of the two parcels is improved with a 9-year old, part one and part two-story dwelling of frame and masonry construction containing 3,018 square feet of living area. Features include air conditioning, a fireplace, an unfinished basement, and a garage of 863 square feet of building area. The property is located in Mundelien, Fremont Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. Appellant contests the land assessment on the vacant parcel and also contests the improvement assessment on the improved parcel. As to vacant parcel 10-16-402-036, appellant contends the parcel consists of 3,485 square feet of land area and due to its size, appellant asserts is not buildable. The parcel previously had an assessment of \$525, but was assessed at \$10,955 in 2005. Appellant seeks a return to the lower land assessment on this parcel.

In support of these arguments, appellant through counsel submitted a brief and a grid analysis of three suggested comparables. The comparables are located in the same subdivision as the subject and one is also on the subject's same street. The comparables have land sizes ranging from 16,553 to 28,299 square feet of land area. These comparables have land assessments ranging from \$50,273 to \$75,712 or from \$1.78 to \$3.49 per square foot of land area. The subject's two parcels combined have a land area of 14,811 square feet of land area and combined land assessments of \$46,560 or \$3.14 per square foot. The vacant

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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:

Table with 5 columns: Docket No., Parcel No., Land, Impr., Total. It lists two parcels with their respective assessed values and improvements.

Subject only to the State multiplier as applicable.

parcel alone is assessed at \$10,955 or \$3.14 per square foot. Based on the evidence and previously referenced argument, appellant seeks a land assessment on the vacant parcel of \$525.

As to the improvement assessment, the grid includes descriptions and assessment information describing three part one and part two-story frame and masonry dwellings that range in age from 3 to 13 years old. Features include central air conditioning, one or two fireplaces, a basement, one of which includes 1,490 square feet of finished area, and garages ranging in size from 600 to 768 square feet of building area. The comparable dwellings range in size from 3,543 to 4,358 square feet of living area and have improvement assessments ranging from \$152,991 to \$191,524 or from \$42.26 to \$43.95 per square foot of living area. The subject's improvement assessment is \$151,292 or \$50.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$130,136 or \$43.12 per square foot of living area which was calculated as the average of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the assessment, the board of review presented a letter and a grid analysis of three suggested comparables, two of which are located on the same street as the subject.

In support of the land assessment on parcel 10-16-402-036, in the letter the board of review explained that this vacant parcel had mistakenly been receiving a sub rate land assessment which should have been removed in 1996. The correction was made in 2005 to the subject parcel.

The board of review further explained the subject's neighborhood had a land standard of 17,500 square feet; the first 17,500 square feet in the neighborhood were valued at \$10.48 per square foot market value or \$3.49 per square foot assessed. From 17,500 to 25,500 square foot parcels in the neighborhood were valued at \$5.97 per square foot market value or \$1.99 per square foot assessed. Any land in excess of 25,500 square feet was valued at \$2.41 per square foot market value or \$0.80 per square foot assessed. A distinction was further drawn for non-golf course properties which received a negative 10% factor. The board of review thus explained the subject parcel in dispute was assessed an estimated fair market value of \$36,522 or \$10.48 per square foot. A 10% negative factor was applied reducing the estimated fair market value to \$32,870 or \$9.43 per square foot of land area which results in a total land assessment of \$10.955 or \$3.14 per square foot.

In further support of the subject parcel's land assessment, the board of review's grid data indicated the three comparables were located in the same neighborhood code as the subject property and two were located on the same street as the subject. The comparable parcels range in size from 15,246 to 30,460 square feet and have land assessments ranging from \$47,929 to \$81,032 or

from \$2.66 to \$3.49 per square foot of land area. The board of review requested confirmation of the subject's land assessment of \$3.14 per square foot of land area.

In support of the subject's improvement assessment, the board of review presented descriptions and assessment information on three comparable properties consisting of part one and part two or two-story frame or frame and masonry dwellings that range in age from 6 to 9 years old. Features include central air conditioning, one to three fireplaces, basements, one of which included a 1,302 square foot recreation room, and garages ranging in size from 711 to 850 square feet of building area. The dwellings range in size from 3,050 to 3,270 square feet of living area and have improvement assessments ranging from \$157,171 to \$166,321 or from \$48.55 to \$54.53 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In response to the appellant's evidence, the board of review also noted the appellant's three suggested improvement comparables are all quite substantially larger than the subject dwelling.

In written rebuttal evidence, counsel for appellant noted two of the board of review's suggested improvement comparables were, on a living area square foot basis, assessed lower than the subject property.

After reviewing the record 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 Board further finds that no reduction in either the subject's land or improvement assessments is warranted on this record.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

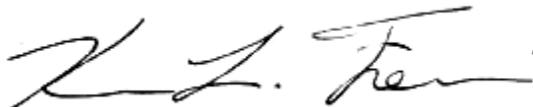
As to the land assessment of parcel 10-16-402-036, the board of review's contention that the parcel was mistakenly assessed with a sub rate land assessment was not refuted. Moreover, the equity evidence establishes that land assessments in the subject's neighborhood have been done based on a certain formula related to size and then were reduced by 10% if not located on the golf course. The parties submitted six suggested land comparables which had land assessments ranging from \$1.78 to \$3.49 per square foot of land area. The disputed parcel's land assessment of \$3.14 per square foot of land area is within the range of the comparables on this record. The evidence on this record does not warrant a reduction in the land assessment of parcel 10-16-402-036.

As to the improvement assessment, the parties submitted a total of six suggested comparables for the Board's consideration. The Board has given less weight to appellant's comparables #1 and #2 due to differences in age and size. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$43.18 to \$54.53 per square foot of living area. The subject's improvement assessment of \$50.13 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is 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.



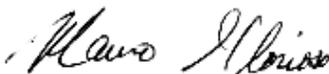
Chairman



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: June 19, 2009



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.