

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Paul J. Weir
DOCKET NO.: 05-00737.001-R-1
PARCEL NO.: 14-07-101-081

The parties of record before the Property Tax Appeal Board are Paul J. Weir, the appellant; and the Lake County Board of Review.

The subject property consists of a 12,962 square foot parcel improved with a 16-year-old, two-story style brick and frame dwelling that contains 3,314 square feet of living area.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. The appellant did not contest the subject's improvement assessment. The appellant claimed that in the subject's subdivision, lots are assessed based on whether they have interior locations, or have views of a golf course or pond. The subject lot has a partial golf course view and a partial interior location, which the appellant claims is inferior to lots that fully back up to the golf course. The appellant contends a third land assessment category should be developed to accommodate the subject lot, which he claims is neither a true golf course/pond lot nor an interior lot. In support of the inequity argument regarding the subject's land assessment, the appellant submitted what he characterized as an appraisal of only the subject's lot. The appraiser did not perform a typical market value appraisal involving comparable sales to determine a market value for the subject's land and improvements. Instead, the appraiser prepared a letter analyzing the subject lot's location in a subdivision.

The appraiser examined five golf/pond lots located near the subject with average land assessments of \$69,715 and six interior lots with average land assessments of \$52,001. The appraiser disclosed the subject has 42 feet of golf/pond frontage, or 36%,

(Continued on Next Page)

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:	\$	69,162
IMPR.:	\$	165,147
TOTAL:	\$	234,309

Subject only to the State multiplier as applicable.

PTAB/MRT/10/9/07

and 74.32 feet of interior frontage, or 64%. The appraiser suggested a land assessment for the subject of \$58,337, comprised of 36% of the average golf/pond lot assessment and 64% of the average interior lot assessment. The appraiser opined that golf/pond lots within the subject's subdivision that have full rear lot exposure to the golf course would sell at a premium when compared to the subject with its partial rear lot exposure. The appraiser submitted no sales or other market evidence to support this opinion. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$223,484.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$234,309 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located on the same side of the subject's street and within a few doors of the subject. The comparable lots range in size from 12,255 to 15,932 square feet of land area and have land assessments ranging from \$68,758 to \$70,860 or from \$4.45 to \$5.61 per square foot of land area. The subject has a land assessment of \$69,162, or \$5.34 per square foot of land area.

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 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 appellant submitted a land assessment analysis prepared by an appraiser to support his contention that the subject lot, with its partial golf course/pond view, is less valuable than lots with full golf/pond exposure. The appellant's appraiser developed a hybrid suggested land assessment for the subject by using 36% of the average of five, full golf/pond lot assessments and 74% of the average of six, interior lot assessments. The appraiser opined that lots with full golf/pond exposure would sell at a premium when compared to the subject. The Board finds no sales or other market evidence was submitted to support the appraiser's opinion. The Board finds the board of review submitted three comparables located within a few doors of the subject. The comparables had land assessments ranging from

\$4.45 to \$5.61 per square foot of land area. The subject has a land assessment of \$5.34 per square foot of land area, which falls within the range of these comparables. The Board finds that board of review comparable 2, with its \$5.61 per square foot land assessment, is very similar in lot size to the subject, containing 12,255 square feet of land. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

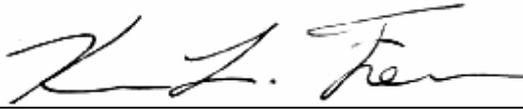
In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

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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: October 26, 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.