

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tom Coutretsis
DOCKET NO.: 05-00963.001-R-1
PARCEL NO.: 14-26-402-015

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

The subject property consists of a two-story style brick dwelling, built in 1990, that contains 4,985 square feet of living area. Features of the home include central air-conditioning, one fireplace, an 864 square foot garage, a swimming pool and a full unfinished basement.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements, and overvaluation as the bases of the appeal.

In support of the land inequity argument, the appellant submitted land assessment information on three comparable properties, two of which are on the subject's street. The comparable lots range in size from 85,754 to 137,277 square feet of land area and have land assessments ranging from \$72,105 to \$77,471 or from \$0.56 to \$0.84 per square foot of land area. The subject has a land assessment of \$75,693 or \$0.65 per square foot of land area.

In support of the improvement inequity argument, the appellant submitted a grid analysis with improvement information on the same three comparables used to support the land inequity contention. The comparables were reported to consist of two-story style brick or brick and frame dwellings that were built between 1980 and 1999 and range in size from 5,418 to 7,039 square feet of living area. Features of the comparables include central air-conditioning, one to four fireplaces, garages that

(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:	\$	75,693
IMPR.:	\$	283,627
TOTAL:	\$	359,320

Subject only to the State multiplier as applicable.

PTAB/MRT/11/20/07

contain from 898 to 1,100 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$240,000 to \$359,628 or from \$41.23 to \$54.18 per square foot of living area. The subject has an improvement assessment of \$283,627 or \$56.90 per square foot of living area.

In further support of the inequity argument, the appellant submitted a letter prepared by a woman who claimed to be an appraiser, but who provided no credentials or state appraiser licensing information. In the letter, the appraiser stated that the subject is located on a corner lot with associated traffic noise. She claimed that land assessments of properties on major streets receive a 10% discount. She also claimed a neighboring property that abuts the subject is a commercial site. Because of these factors, the appraiser opined the subject's land assessment should be reduced by 15% and the subject's improvement assessment by 10%. The appraiser submitted no market data to support this opinion.

In support of the overvaluation argument, the appellant submitted sales information on one of the comparables used to support the inequity argument. The comparable sold in June 2004 for \$907,000 or \$155.80 per square foot of living area including land. Although the appellant's petition indicated his appeal was partially based on a recent appraisal, no appraisal was submitted into the record. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$317,373.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$359,320 was disclosed. The subject has an estimated market value of \$1,085,231 or \$217.70 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 assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid analysis of three comparable properties. The board of review's comparable three is the same property as the appellant's comparable two. The board of review also submitted property record cards for the appellant's comparables, as well as a land assessment formula chart for properties in the subject's neighborhood code.

In support of the subject's land assessment, the board of review submitted information on three comparables located in the same assessor's assigned neighborhood code as the subject. The comparable lots range in size from 85,754 to 104,889 square feet and have land assessments ranging from \$72,105 to \$74,747 or from

\$0.71 to \$0.84 per square foot of land area. The land assessment formula chart indicates that land areas up to 87,120 square feet are assessed at \$2.50 per square foot and land areas over 87,120 square feet are assessed at \$0.25 per square foot.

In her letter, the township assessor responded to the claims made by the appellant's appraiser. The assessor stated the property abutting the subject that was claimed by the appraiser to be a commercial site, is in fact a residence out of which a business is operated, and that the property is zoned R-1 residential. Responding to the appraiser's claim that properties on major roads in the township receive land discounts of 10%, the assessor stated that land adjustments of 5% to 15% are made where sales indicate such adjustments are warranted. However, a study conducted in 2005 did not find adjustments were justified for properties on Long Grove Road like the subject. The assessor's letter also indicated the appellant's comparable one is a 1.5-story dwelling, rather than a two-story home as reported by the appellant, and that the comparable was built in 1976.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of the same three comparables used to support the subject's land assessment. The comparables consist of two-story style brick or brick and frame dwellings that were built between 1995 and 1999 and range in size from 5,219 to 5,418 square feet of living area. Features of the comparables include central air-conditioning, one or three fireplaces, garages that contain from 929 to 1,070 square feet of building area and full or partial basements, one of which has 856 square feet of finished area. These properties have improvement assessments ranging from \$288,949 to \$318,181 or from \$54.18 to \$59.01 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

The board of review submitted no comparable sales or other evidence in support of the subject's estimated market value to refute the appellant's overvaluation argument.

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.

Regarding the land inequity contention, the Board finds the parties submitted a total of five comparables. The comparables had land assessments ranging from \$0.63 to \$0.84 per square foot of land area. The subject's land assessment of \$0.65 per square foot falls near the low end of this range. The Board gave no weight to the letter prepared by the appellant's appraiser because it included no market data to support the appraiser's claim that the subject's land assessment should be discounted 15%. The Board further finds the assessor's letter stated a 2005 sales study indicated no discounts were warranted for properties located on Long Grove Road like the subject. The Board also finds the appraiser's letter erroneously claimed a commercial property is adjacent to the subject. Therefore, the Board finds the evidence in the record supports the subject's land assessment and no reduction is warranted.

As to the improvement inequity argument, the Board finds the parties submitted a total of five comparables. The Board gave less weight to the appellant's comparables one and three because they were significantly larger in living area, and comparable one also differed in design and age when compared to the subject. The Board finds three comparables were similar to the subject in terms of style, size and most property characteristics and had improvement assessments ranging from \$54.18 to \$59.01 per square foot of living area. The subject's improvement assessment of \$56.90 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's assessment.

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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted one comparable sale in support of his overvaluation contention while the board of review submitted no comparable sales. The Board gave no weight to the appellant's comparable because it differed from the subject in style, age and living area and had no swimming pool like the subject. The Board further finds one comparable is insufficient evidence to prove overvaluation.

In conclusion, the 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 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.



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.