

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Kenneth Neiman  
DOCKET NO.: 05-01064.001-R-1  
PARCEL NO.: 16-20-403-004

The parties of record before the Property Tax Appeal Board are Kenneth Neiman, the appellant; and the Lake County Board of Review.

The subject property is a two-story, colonial style, brick and cedar dwelling containing 4,586 square feet of living area that was built in 1969. Features include two full baths with one half-bath, a partial finished basement, central air conditioning, a fireplace and an attached two-car garage.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing three comparable properties, a summary argument and evidence submitted at the board of review hearing. The comparables are located in close proximity to the subject with two of the homes being located in the same neighborhood as the subject. They consist of two-story, colonial style brick and frame dwellings ranging from 36 to 41 years old. The homes have central air conditioning, a fireplace and bathrooms ranging from two full baths with one half-bath to four full baths with one half-bath. The homes have basements ranging from 1,053 to 1,562 square feet with one home having 786 square feet of finished basement area. In addition, the homes have garages ranging from 483 to 504 square feet of building area. The comparables range in size from 3,910 to 5,248 square feet of living area and have improvement assessments ranging from \$158,475 to \$207,515 or from \$39.54 to \$43.05 per square foot of living area. The subject property has an improvement assessment of \$205,619 or \$44.83 per square foot of living area.

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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 Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	59,118
IMPR.:	\$	197,198
TOTAL:	\$	256,316

Subject only to the State multiplier as applicable.

PTAB/EEB/Oct.07/2005-01064

Sales information provided by the appellant indicates the homes sold from July 1992 to June 2003 for prices ranging from \$310,000 to \$860,000 or from \$79.28 to \$191.71 per square foot of living area, including land.

The appellant made additional arguments claiming the subject's assessment was in error because the assessment included an addition that was added in 1999, however, the addition was not usable for anything other than storage because it lacked heat and electricity. In addition, the appellant argued that the subject's assessment included an additional bathroom, which the subject did not have. The evidence revealed the board of review reduced the subject's assessment by \$2,716; however, the appellant claimed the assessment reduction should have been equal to the cost of building a bathroom in the amount of \$35,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$261,976 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis of three suggested assessment comparables and property record cards. No market value evidence was submitted. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The comparables are two-story brick and frame dwellings that were built from 1968 to 1970. They have central air conditioning, three full baths with one half-bath and a fireplace. Two of the homes have partially finished basement areas. The homes have garages ranging from 528 to 721 square feet of building area. They range in size from 3,761 to 3,872 square feet of living area and have improvement assessments ranging from \$177,897 to \$180,310 or from \$46.18 to \$47.94 per square foot of living area. In addition, the board of review presented a market value appeal summary depicting the subject's assessment reflects a market value of approximately \$794,290 or \$173.20 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Regarding the overvaluation claim the appellant argued the subject property's assessment was not reflective of its fair market value. 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.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not overcome this burden.

The appellant argued the subject's assessment failed to account for the non-usable portion of the 1999 addition. The Board finds the appellant failed to substantiate this argument with substantive documentary evidence to indicate the 1999 addition, which the appellant claimed was or could be used as storage and had little or no value. It is clear that even if the addition had no other use than storage, it would still add value to the subject property and should be assessed accordingly. The appellant failed to present evidence to support his contention that the assessment did not account for the addition's actual value, subject to its actual condition. Further, the appellant did not present documentary evidence to support a \$35,000 reduction based on the cost of construction of a hypothetical bathroom. In fact, the evidence indicated the subject's assessment was adjusted to reflect this error of adding an additional bathroom which the subject did not have. Therefore, the Board gave these arguments presented by the appellant little weight in the Board's analysis.

The Board finds the parties submitted six comparables for consideration. The Board finds the board of review submitted no market value evidence to refute the appellant's overvaluation claim. The appellant submitted three comparables to support the subject's market value; however, two of the comparables sold over eight years prior to the assessment date in question; are not considered recent sales, and therefore are not a reliable indicator of the subject's market value in 2005. The third comparable submitted by the appellant sold for \$860,000 in June 2003. However, the Board finds that one market sale does not provide a conclusive indicator of the subject's market value.

Section 1910.69(c) of the Official Rules of the Property Tax Appeal Board states in relevant part:

Proof of the market value of the subject property may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;
- 2) a recent sale of the subject property;
- 3) documentation evidencing the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or

- 4) documentation of not fewer than **three recent sales** of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property. (emphasis added) See 86 Ill. Adm. Code 1910.65(c).

Therefore, the Board finds the appellant has not sufficiently challenged the subject's assessment based on the market value evidence submitted.

The appellant also contends assessment inequity as one basis of the 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 assessments 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 overcome this burden.

The Board gave less weight to the board of review's comparables because of their smaller size when compared to the subject. In addition, the Board gave less weight to the appellant's comparables numbers one and two because of their dissimilar size difference when compared to the subject. The Board finds the appellant's comparable number three to be the most similar comparable contained in this record. This comparable is similar to the subject in size, age, exterior construction and most other features. This most similar comparable had an improvement assessment of \$193,134 or \$43.05 per square foot of living area. After considering adjustments to all of the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$44.83 per square foot of living area is excessive when compared to the most similar comparables contained in this record.

Therefore, the Board finds the subject's improvement assessment is not supported and a reduction in the subject's improvement assessment is warranted on the assessment inequity basis.

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.