

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kenneth Neiman  
DOCKET NO.: 05-01080.001-R-1  
PARCEL NO.: 16-29-314-007

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 consists of a one-story style frame dwelling that is 55 years old and contains 1,156 square feet of living area. Features of the home include one full bath and a 252 square foot attached garage. The subject is located in the Clavey subdivision in Deerfield, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located in close proximity to the subject. The comparables consist of one-story frame dwellings that range from 55 to 59 years old and range in size from 874 to 1,094 square feet of living area. The comparables have features that include central air-conditioning, one full bath, full basements and garages ranging from 231 to 360 square feet of building area. These properties have improvement assessments ranging from \$40,153 to \$44,286 or from \$40.48 to \$48.18 per square foot of living area. The subject has an improvement assessment of \$51,244 or \$44.32 per square foot of living area.

The appellant argued that the subject property is in teardown condition and should have a reduced assessment based on the improvement being untenable. The appellant testified that the subject property does have utilities, however they have not worked. In addition, the appellant claimed the teardown cost to demolish the structure was approximately \$15,000. The appellant also argued that the assessment for the subject property included

(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:	\$	44,246
IMPR.:	\$	51,244
TOTAL:	\$	95,490

Subject only to the State multiplier as applicable.

PTAB/EEB/Oct.07/2005-01080

a basement that the subject does not have. The appellant testified that all of his comparables are in teardown condition, same as the subject. He acknowledged the subject has a sunroom, however, the sunroom is in disrepair and not able to be used.

During cross-examination, the appellant admitted that a tenant occupied the subject in 2004. The appellant testified that he could not recall if the subject was occupied in 2005; however, he testified that if the property was used at all in 2005, its use would have been minimal. The appellant acknowledged that the utilities to the subject were available, however they were not used. The appellant admitted that no restrictions were placed on the property which prohibited the property from being occupied in 2005. Further, the appellant testified that the comparables he used, while in teardown condition, were occupied. 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 \$95,490 was disclosed. In support of the subject's improvement assessment, the board of review submitted a letter from the West Deerfield Township Assessor, a grid analysis detailing three comparable properties, property record cards, a 2005 cost calculation sheet, "MLS" listing sheets and a letter from the Village of Deerfield indicating that water and sewer service for the subject were active for the 2005 assessment year in question. The MLS listing sheets show the subject was offered for sale with an asking price of \$459,900 with the appellant being depicted as the listing agent. In addition, the listing sheets describe the subject as being a cute starter home that needs light "TLC" or a great tear down. The MLS listing sheets further describe the subject as a cute freshly updated home having central air conditioning with a big sunroom.

The comparables submitted by the board of review are located on the same street as the subject and in the same neighborhood code as the subject, as assigned by the local assessor. The homes consist of one-story frame dwellings built in 1950 or 1951. Each home contains one full bath with one home having an extra half-bath. Two of the homes have an attached garage of approximately 240 square feet. The comparables ranged in size from 1,042 to 1,206 square feet of living area. These properties had improvement assessments ranging from \$42,113 to \$51,077 or from \$40.42 to \$42.35 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During cross-examination, the board of review's representative admitted that he had not personally viewed the comparable properties submitted into evidence. The board of review's

representative is a licensed appraiser. The representative's knowledge of the evidence submitted was derived from his conversations with the Township Assessor. The witness acknowledged that he had no independent knowledge whether the evidence submitted was correct. The representative testified that the property record cards submitted into evidence were prepared in the ordinary course of business. The witness further testified that during his conversations with the Township Assessor, no changes were requested by the Assessor to correct the evidence. The witness was unable to determine whether an adjustment had been made to the subject's assessment because the utilities were turned off. The subject's property record card was corrected to reflect the subject as not having a basement. The board of review adopted the evidence submitted by the Township Assessor's Office as its own.

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 parties submitted six comparables for its consideration. The Board finds the best evidence of the comparable properties' characteristics submitted into evidence were the property record cards. The Board finds the appellant's comparables each contained a full basement and air-conditioning, which the subject did not have and were given reduced weight in the Board's analysis. The board of review's comparables were similar to the subject in age, size, style, exterior construction and most other features. These comparables had improvement assessments ranging from \$40.42 to \$48.18 per square foot of living area. After considering adjustments to the most similar comparables for differences when compared to the subject, the subject's improvement assessment of \$44.33 is supported by the evidence. Therefore, no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the

effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 failed to present market derived data to support his contention that the subject's value was diminished because the property remained primarily vacant during the 2005 assessment year. The evidence depicted that utilities were available during the assessment year, even though they may not have been used, and persons may have rented the property during the assessment year. The Board finds that an improvement, even though it may be vacant during the assessment year, still has value and should be assessed accordingly. The appellant did not establish by clear and convincing evidence that the subject's assessment was incorrect or the property's value was diminished because the property was vacant or untenable. The MLS listing sheets submitted by the board of review contradict the appellant's testimony as to the condition and value of the property. The appellant testified there were no legal restrictions which would have prevented him from renting the property out to other persons. The appellant provided no documentary evidence to support the contention that the subject was in teardown condition or supporting documentation regarding the estimated \$15,000 demolition fee. In fact, the board of review's evidence, the MLS listing sheets, depict the appellant as the listing agent and describe the subject as being in better condition than the appellant would have this Board believe. Therefore, the Board placed little weight on these arguments presented by the appellant without supporting evidence to substantiate same.

The appellant refuted the board of review representative's lack of personal knowledge concerning the assessment information, however, the appellant did not sufficiently establish that the information contained in the property record cards, which were prepared in the ordinary course of business was incorrect.

In conclusion, the Board finds the appellant has established unequal treatment in the assessment process by clear and convincing evidence based on the most similar comparables contained in this record, therefore the Board finds the subject's improvement assessment as established by the board of review is correct and a reduction 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: 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.