

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Janice Neumark
DOCKET NO.: 05-01403.001-R-1
PARCEL NO.: 17-31-302-077

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

The subject property consists of a 75 year-old, two-story stone dwelling that contains 4,322 square feet of living area. Features of the home include central air conditioning, three fireplaces, a 462 square foot garage and a partial unfinished basement.

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 photographs and a grid analysis of nine comparable properties. The comparables consist of six, two-story dwellings of brick or brick and frame exterior construction, and three, 2.5-story brick and frame dwellings. These properties range in age from 66 to 82 years and range in size from 3,650 to 5,755 square feet of living area. Features of the comparables include central air conditioning, one to four fireplaces, garages that contain from 361 to 693 square feet of building area and full or partial unfinished basements. The grid indicated several comparables had various rooms that had been remodeled between 1956 and 1999. The appellant's comparables have improvement assessments ranging from \$145,985 to \$286,381 or from \$33.93 to \$54.41 per square foot of living area. The subject has an improvement assessment of \$259,320 or \$60.00 per square foot of living area. The appellant indicated the subject had a remodeled kitchen, master bath and added family room in 1990. The appellant also reported comparables one, two, six and seven sold between April 1997 and October 2003 for prices ranging from \$1,137,500 to \$1,278,000 or from \$197.65 to \$324.28 per square foot of living area including land, respectively.

During the hearing, the appellant testified her comparables six, seven and eight had been more recently remodeled in 2003 or 2006

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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:	\$	122,145
IMPR.:	\$	212,552
TOTAL:	\$	334,697

Subject only to the State multiplier as applicable.

and that comparables six, seven, eight and nine have beach rights. The appellant did not indicate what effect the purported remodeling or beach rights had on the comparables' market or assessed values.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$381,465 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties. The comparables consist of two-story style brick and stucco, stone and brick or stone dwellings that are 64 or 68 years old and range in size from 3,890 to 4,493 square feet of living area. Features of the comparables include central air conditioning, one to four fireplaces, garages that contain from 380 to 517 square feet of building area and partial basements, one of which has 418 square feet of finished area. These properties have improvement assessments ranging from \$238,299 to \$283,661 or from \$61.26 to \$66.00 per square foot of living area. The board of review also submitted a grid analysis of the appellant's comparables. This grid corrected several of the appellant's comparables' per square foot improvement assessments and also indicated the appellant's comparable eight had a historic rehabilitation exemption. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative testified the board had offered prior to the hearing to reduce the subject's 2005 improvement assessment to \$49.17 per square foot of living area (\$212,552) based on a reduction granted by the board in the subject's 2006 improvement assessment. This reduced improvement assessment would put the subject property's improvement assessment within the range of the appellant's own comparables. The representative testified the reduction offered for 2005 incorporated the removal of a Moraine Township equalization factor of 1.0916 applied to all properties in the township for 2006. The appellant had declined the 2005 reduction offer made by the board of review.

After hearing the testimony 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 property's assessment is warranted based on the assessment reduction offered by the board of review. The appellant argued unequal treatment in the assessment process as the 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 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 overcome this burden.

The Board finds the parties submitted twelve comparables for its consideration. The Board gave less weight to the appellant's comparables one, two and three because they differed significantly in size when compared to the subject and gave less weight to the appellant's comparable eight because it had a partial historic rehabilitation exemption. The Board finds the appellant's remaining comparables and the board of review's comparables were similar to the subject in terms of style, size, age and features and had improvement assessments ranging from \$42.56 to \$66.00 per square foot of living area. The subject's improvement assessment of \$60.00 per square foot falls within this range of the most similar comparables in the record.

However, the Property Tax Appeal Board finds the board of review's representative testified that the board of review had offered to reduce the subject's 2005 improvement assessment to \$212,552, or \$49.17 per square foot of living area, based on a reduction granted in the subject's 2006 improvement assessment. In 400 Condominium Association v Tully, 79 Ill.App.3d 686 (1st Dist. 79), the court found that a substantial reduction in the tax bill is indicative of the invalidity of the prior tax year's assessment. (See also Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974)). The Board finds a substantial reduction in the subject's assessment for the subsequent year without any credible explanation is indicative of the invalidity of the prior year's assessment. The appellant had declined the reduction offer regarding the 2005 improvement assessment. The Property Tax Appeal Board finds the board of review's proffered reduction in the subject's 2005 improvement assessment demonstrates the subject's 2005 improvement assessment of \$60.00 per square foot was excessive. Therefore, the Board finds the subject's 2005 improvement assessment should be \$49.17 per square foot of living area.

In conclusion, the Board finds the appellant sufficiently established 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 incorrect and a reduction is warranted.

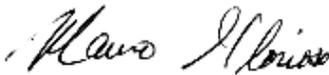
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 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.