

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Rodney E. Vetter
DOCKET NO.: 06-00043.001-R-1
PARCEL NO.: 11-23-102-011

The parties of record before the Property Tax Appeal Board are Rodney E. Vetter, the appellant, by attorney Donald T. Rubin of Rubin & Norris, LLC, in Chicago, Illinois, and the Lake County Board of Review.

The subject property is improved with an 11-year old, two-story dwelling of frame and masonry construction containing 3,503 square feet of living area. Features of the property include central air conditioning, a fireplace, a full, unfinished basement of 1,638 square feet of building area with an additional 169 square feet of crawl-space foundation, and an attached garage of 805 square feet of building area. The property is located in Green Oaks, Libertyville Township, Lake County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment. No dispute was raised regarding the land assessment. In support of the inequity argument, appellant submitted a brief and a grid analysis along with property record cards of six comparable properties located on the same street and assigned the same neighborhood code as the subject property. The comparables are described as two-story frame or frame and masonry dwellings that range in age from 8 to 11 years old for consideration. Features include central air conditioning, a fireplace, an unfinished basement ranging in size from 1,306 to 1,862 square feet of building area, and a garage ranging in size from 441 to 825 square feet of building area. The dwellings range in size from 2,927 to 3,775 square feet of living area and have improvement assessments ranging from \$144,461 to \$183,579 or from \$44.91 to \$49.69 per square foot of living area. The subject's improvement assessment is \$181,104 or \$51.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to the average weighted improvement assessment of the six comparables of \$47.97 per square foot of living area.

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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:	\$	68,500
IMPR.:	\$	181,104
TOTAL:	\$	249,604

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$249,604 was disclosed. The board of review presented a letter from the Libertyville Township Assessor along with a detailed grid analysis of three comparable properties and a detailed grid reiterating the appellant's six comparables with differences highlighted. Additionally, the township assessor included a chart of nine properties in the subject's neighborhood, including the subject property, which were within ± 300 square feet of the subject dwelling and had a similar quality grade. This chart identified the parcel number, living area square footage, land and improvement assessment per square foot, "market value," and quality grade. From this chart, the dwelling sizes ranged from 3,204 to 3,775 square feet of living area and improvement assessments ranging from \$48.63 to 55.63 per square foot of living area.

The detailed grid supporting the current assessment consists of three two-story masonry or frame and masonry dwellings located on the same street as the subject that are 9 or 10 years old. Features include central air conditioning, a fireplace, a full basement ranging in size from 1,641 to 2,296 square feet of building area, and attached garages ranging in size from 625 to 781 square feet of building area. The dwellings range in size from 3,282 to 3,487 square feet of living area and have improvement assessments ranging from \$170,862 to \$193,976 or from \$51.53 to \$55.63 per square foot of living area.

For rebuttal to the appellant's evidence, the township assessor concluded the subject had a higher per square foot improvement assessment than the comparables presented by the appellant "due to its superior quality and amenities." The differences in appellant's comparable data stated by the township assessor included exterior construction and bathroom fixtures, and quality grade was provided for all six of the appellant's properties.¹ None of these differences resulted in a change in the reported improvement assessment per square foot of living area.

The township assessor also submitted market value evidence in the form of a chart of four sales of two-story dwellings in the subdivision with parcel number, street address, date of sale, sale price, living are square footage, and age information.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

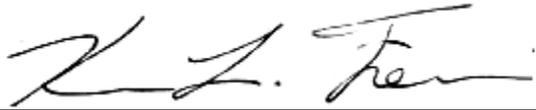
¹ Other purported differences in data were in fact the same figures reported by the appellant's grid analysis.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of nine suggested comparables for the Board's consideration. The Board has given less weight to appellant's comparables #3, #5 and #6 due to their frame exterior construction as compared to the subject's frame and masonry exterior construction. Likewise, the Board has given less weight to the board of review's comparable #3 due to its all masonry exterior construction which differs from the subject. The Board finds the remaining five comparables submitted by both parties were similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$45.74 to \$55.63 per square foot of living area. The subject's improvement assessment of \$51.70 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment 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.

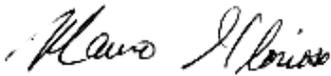
Chairman



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: May 27, 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.