



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Leslie C. VonBergen
DOCKET NO.: 06-00285.001-R-1
PARCEL NO.: 05-13-300-030

The parties of record before the Property Tax Appeal Board are Leslie C. VonBergen, the appellant, and the Lake County Board of Review.

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: \$19,972
IMPR.: \$60,582
TOTAL: \$80,554

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a lakefront parcel improved with a 56 year-old, one-story style frame dwelling that contains 1,390 square feet of living area. Features of the home include a fireplace, a 420 square foot detached garage, a full unfinished basement and a full unfinished attic.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant did not dispute the subject's land assessment. In support of the improvement inequity argument, the appellant submitted a grid analysis of eight comparable properties. The comparables consist of four, one-story frame dwellings, two, two-story frame dwellings and two, 1.5-story frame dwellings. The comparables were reported to range in age from 16 to 93 years and range in size from 896 to 3,500 square feet of living area. The appellant's evidence indicated comparables 5, 6 and 7 had been remodeled in 1981, 1982 and 1998, respectively. Three comparables were reported to have central air conditioning, five have one or two fireplaces and four have garages that were described as three-car, or containing from 480

to 2,016 square feet of building area. Additionally, all the comparables were reported to have decks, a shed or a boat house of varying sizes. These properties have improvement assessments ranging from \$30,783 to \$64,095 or from \$19.92 to \$35.84 per square foot of living area. The subject has an improvement assessment of \$60,582 or \$43.58 per square foot of living area. The appellant also submitted photographs, property record cards, several packets of supporting data and copies of correspondence with the township assessor. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During the hearing, the appellant testified the subject had been placed in a different assessment neighborhood and that the assessor had relied on only one comparable to justify a significant increase in the subject's 2006 improvement assessment. The appellant also testified that none of his neighbor's assessments had been increased as much as his.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$80,554 was disclosed. In support of the subject's assessment, the board of review submitted a letter along with numerous exhibits prepared by the township assessor, property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story frame dwellings that range in age from 1938 to 1951 and range in size from 1,018 to 1,500 square feet of living area. Features of the comparables include garages that contain 266 or 440 square feet of building area. One comparable has central air conditioning, two have a fireplace and one has a partial unfinished basement. Two comparables have no basements. These properties have improvement assessments ranging from \$49,345 to \$54,401 or from \$34.27 to \$49.82 per square foot of living area. The assessor's letter stated the appellant's first four comparables are located outside the subject's neighborhood and the last four are inside this neighborhood, but only one is the same design as the subject. The assessor also submitted maps of the subject's lakefront neighborhood that depict the locations of the appellant's and the board of review's comparables in relation to the subject.

The assessor's documentation acknowledged the board of review's comparables have some differences when compared to the subject, so another grid was prepared that included adjustments made to these comparables. After adjustments, the board of review's comparables had improvement assessments ranging from \$44.79 to \$52.41 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Grant Township Deputy Assessor Lori Spencer as a witness. Spencer testified the subject was moved into another assessment neighborhood because of its amenities and its location on the south side of Long Lake. She also testified the board of review's comparables are also in

the subject's revised neighborhood. The witness testified the subject dwelling has a permanent stairway leading up to the attic, which is the basis for considering the attic as an amenity.

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'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 eleven comparables for its consideration. The Board gave less weight to the appellant's comparables one and two because they were significantly older than the subject. The Board gave less weight to the appellant's comparables three, six, seven and eight because they differed in design when compared to the subject. Finally, the Board gave less weight to the appellant's comparable five because it was older and 420 square feet, or 30% larger in living area than the subject. The Board finds the board of review's comparables were similar to the subject in design and exterior construction, and were more similar in age. However, the board of review's comparables two and three, while similar to the subject in size, had crawl space foundations, dissimilar to the subject's full unfinished basement. The board of review's comparable one has an improvement assessment of \$43.58 per square foot, which ostensibly supports the subject's assessment, but it is significantly smaller in living area when compared to the subject. Based on this analysis, the Property Tax Appeal Board finds none of the comparables was truly similar to the subject, but notes that all the comparables had improvement assessments ranging from \$19.92 to \$49.82 per square foot of living area. The subject's improvement assessment of \$43.58 per square foot falls within this range. Therefore, the Board 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. 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.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as determined 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.



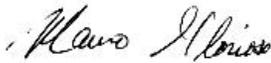
Chairman



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: September 28, 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.