

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Eugene A. Meyer
DOCKET NO.: 06-00421.001-R-1
PARCEL NO.: 16-28-206-003

The parties of record before the Property Tax Appeal Board are Eugene A. Meyer, the appellant, and the Lake County Board of Review.

The subject property of .98 acres is improved with a 43-year old, one-story dwelling of masonry construction containing 2,617 square feet of living area with a 1,256 square foot basement of which 401 square feet has been finished. The property also features central air conditioning, two fireplaces, and a 660 square foot garage. The subject property is located in Highland Park, West Deerfield Township, Lake County.

The initial issue raised on appeal by appellant concerns the subject's land area. In support of a contention that the property has 15 feet of frontage on Ridge Road and a buildable land area of only .885 acres "without the driveway," appellant submitted a survey. In this regard, appellant seeks to have the land area of .98 acre reduced to .885 acre.

The appellant's appeal is based on unequal treatment in the assessment process with regard to both the land and improvement assessments. In support of the inequity claims, the appellant submitted information on a grid analysis concerning three suggested comparable properties located on the same street as the subject property.

In addition, appellant presented a two-page letter in which he argued, among other things, that the subject property has a lesser fair market value due to its location 10 feet below street grade (difficulty in connecting to the city sewage system) and because the subject is located at the rear of other properties. In further support of his market value argument, appellant included an "opinion" letter from Realtor Coral Ackerman opining that the subject "would not be valued as highly by most buyers as a home on the road with an easier and less expensive hook-up

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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:	\$	86,205
IMPR.:	\$	122,771
TOTAL:	\$	208,976

Subject only to the State multiplier as applicable.

potential to the city sewer system." The Realtor then estimated a 10% decrease in sales price for the subject as compared to nearby comparable sales. In concluding his letter, appellant argues that property is to be assessed at [1/3] of fair cash value in comparison to adjacent properties and appellant contends that has not occurred for the subject.

As to the land inequity argument, the comparable lands were described as ranging in size from .81 to 1.0 acres. The land assessments ranged from \$75,007 to \$102,895 or from \$2.13 to \$2.24 per square foot of land area. The subject property of .98 acre had a land assessment of \$86,205 or \$2.02 per square foot of land area. Based on this evidence, the appellant requested a reduction in the land assessment to \$75,007 or \$1.76 per square foot of land area.

As to the improvement inequity argument, the three comparable dwellings were described as a one story, a tri-level, and a two-story frame dwelling that ranged in age from 21 to 71 years old. Features included central air conditioning, one or two fireplaces, and garages ranging from 564 to 576 square feet of building area. One comparable had an unfinished basement of 850 square feet. The comparables range in size from 2,284 to 3,102 square feet of living area and have improvement assessments ranging from \$79,265 to \$134,648 or from \$34.63 to \$48.02 per square foot of living area. The subject's improvement assessment is \$122,771 or \$46.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$110,784 or \$42.33 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$208,976 was disclosed. In support of both the land and improvement assessments of the subject property, the board of review presented descriptions and assessment information on six comparable properties. The comparables were said to be located in the same neighborhood code as the subject property and three properties were on the same street as the subject; the same property was comparable #1 for both the appellant and the board of review.

As to the land assessment, the six comparables range in land size from .81 to 1.13 acres. These properties have land assessments ranging from \$75,007 to \$115,517 or from \$2.13 to \$2.54 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

As to the improvement assessment, the six comparables were described as one-story frame or masonry dwellings that range in age from 21 to 55 years old. Features include central air conditioning, from one to three fireplaces, and a garage ranging in size from 484 to 632 square feet. Three comparables have basements, two of which have finished area. The dwellings range in size from 2,740 to 3,477 square feet of living area and have

improvement assessments ranging from \$134,648 to \$216,275 or from \$48.02 to \$69.11 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement 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.

As to the land size, the Property Tax Appeal Board finds that the board of review did not specifically address the land size issue besides stating a land size for the subject of .98 acres and providing a copy of the subject's property record card with the same information.

The Property Tax Code defines what property shall be assessed. At Section 1-130 of the Code (35 ILCS 200/1-130), the definition states:

Property; real property; real estate; land; tract; lot.
The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon, . . . [Emphasis added.]

In light of this definition, the Property Tax Appeal Board finds no statutory support for the appellant's contention that the land size should be reduced to exclude the driveway. The Board finds the best evidence in the record of the subject's land size is found on the property record card setting forth .98 acres of land for the subject parcel.

Next, the Board will address the appellant's letter and argument implying overvaluation of the subject property. When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002); *Official Rules of the Property Tax Appeal Board*, 86 Ill. Admin. Code Sec. 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill. Admin. Code Sec. 1910.65(c). Appellant submitted none of the foregoing types of evidence to establish the subject property's market value. Instead, the appellant made summary arguments regarding market value and relied upon a letter from a Realtor who did not provide any specific market value evidence to substantiate her "opinion" of a 10% reduction in the subject's value due to location and position below street grade. In light of this analysis, the Property Tax Appeal Board finds the

appellant has not overcome the foregoing burden to establish overvaluation by a preponderance of the evidence.

Next, the appellant contends unequal treatment in the subject's land and improvement assessments 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 as to either the land or the improvement assessments.

The parties submitted a total of eight land comparables for consideration. The comparables ranged in size from .81 to 1.13 acres. These properties have land assessments ranging from \$75,007 to \$115,517 or from \$2.13 to \$2.54 per square foot of land area. The subject of .98 acres has a land assessment of \$86,205 or \$2.02 per square foot of land area which is below the range of the comparables. Thus, the Board finds the appellant has failed to prove by clear and convincing evidence that the land assessment of the subject property is inequitable.

The parties submitted a total of eight improvement comparables for consideration in this matter. The Board has given reduced weight to appellant's comparables #2 and #3 due to their two-story and tri-level designs which differ from the subject's one-story design. The Board has also given reduced weight to board of review comparables #4 and #5 due to their larger size of the living areas. Thus, the Board finds the remaining four comparables to be most similar to the subject in size, design, 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 \$134,648 to \$200,151 or from \$48.02 to \$69.11 per square foot of living area. The subject's improvement assessment of \$122,771 or \$46.91 per square foot of living area is below the range of the most similar comparables on this record. 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.

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 taxation 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 appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires

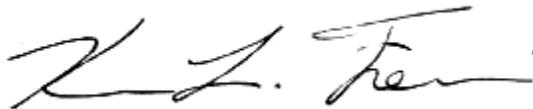
is a practical uniformity which appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's land and improvement assessments as established by the board of review are 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.



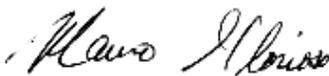
Chairman



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: June 19, 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.