

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert E. Lee
DOCKET NO.: 06-00423.001-R-1
PARCEL NO.: 06-36-302-014

The parties of record before the Property Tax Appeal Board are Robert E. Lee, the appellant, and the Lake County Board of Review.

The subject property consists of a 10,018 square foot parcel in Grayslake, Avon Township, which has been improved with a two-story single family frame dwelling built in 1999. The dwelling contains 2,236 square feet of living area and is known as a Lincoln model home. Features include central air conditioning, a fireplace, an unfinished basement, a 484 square foot garage, and a 250 square foot open porch.

The appellant submitted an appeal alleging that the assessing officials "did knowingly and willingly engage in the illegal act of 'sales chasing.'" Appellant further asserts a reassessment of the subject parcel was performed in a non-quadrennial assessment year.

In support of the contention of law, appellant set forth the land and improvement assessments for the subject property for each year from 2002 to 2006, the assessment year at issue in this matter.

Next, appellant asserted that the subject property is located in Prairie Crossing subdivision which has twelve dwellings known as Lincoln models like the subject property. Appellant itemized the parcel identification numbers for those twelve similar model homes and made a notation of "sales chasing based on" one particular property. In his brief, appellant states that all of these properties had assessments which increased by 30% or more, although some assessments in the subdivision decreased.

Included in the appeal was a grid analysis of three properties located in the subject's neighborhood with sales data. Two of the properties were among the twelve property identification numbers set forth by the appellant in his brief and specifically noted to be Lincoln model dwellings. The three comparables are

(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:	\$	22,016
IMPR.:	\$	108,101
TOTAL:	\$	130,117

Subject only to the State multiplier as applicable.

situated on parcels ranging in size from 9,889 to 10,710 square feet of land area. Each property has been improved with a two-story frame dwelling built in 1996 or 1997. The comparables have either 2,236 or 2,616 square feet of living area. Features include basements, one of which is fully finished, central air conditioning, a fireplace and a 484 square foot garage. Two comparables also have 198 square foot open porches. These three comparables sold between March 1997 and September 1997 for prices ranging from \$238,091 to \$303,392 or from \$94.28 to \$135.69 per square foot of living area, including land. In this grid, the appellant also reported that the subject property was purchased in July 1999 for \$329,375 or \$147.31 per square foot of living area, including land.

In further support of his appeal, appellant submitted a printout from the Lake County Chief County Assessment Office on parcel identification number 06-36-401-052 which reportedly sold in August 2005 for \$395,000 or \$176.65 per square foot of living area, including land. This property is described as having 18,108 square feet of land area and a dwelling built in 1999 which contains 2,236 square feet of living area, a partial basement, and a 484 square foot garage. The printout indicates a 2006 land assessment of \$28,356 and an improvement assessment of \$106,827.

Turning to another subject in his brief, appellant then noted that "perhaps the nicest home" in the subdivision is "only assessed at \$160,047." Appellant wrote this home is worth \$250,000 more than the subject or other Lincoln model dwellings, but only has an assessment difference of \$30,000. Appellant contends the reason for the difference is the lack of dwellings of a similar style and the lack of recent sales. Appellant concludes that the "only possible way for the board of review, the chief county assessor and the Avon assessor to arrive at the figure they did for the Lincolns was to illegally engage in sales chasing" with parcel 06-36-401-052.

In the brief, appellant also complains of the lack of responsive data from the board of review to his local appeal and the lack of consideration given to his appeal during a hearing before the board of review.

Based on the foregoing evidence, appellant requests a reduction in the land assessment to \$20,597 and a reduction in the improvement assessment to \$86,775 so as to be in line with similar homes in a nearby neighborhood.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$130,117 was disclosed. In support of the subject's assessment, the board of review presented a three-page letter from the Avon Township Assessor along with two separate grid analyses of eight comparables located in the same subdivision as the subject along with the applicable property record cards; one grid addresses the

assessments of these comparables and the other grid analyzes sales data.

In the letter, the township assessor set forth in detail that assessments for residential properties in Avon Township are determined by use of a computer assisted mass appraisal (CAMA) system. The system utilizes three years of sales prior to the assessment date and thus softens year-to-year market fluctuations. The assessor's letter further explained that the cost approach to value is the cornerstone of the CAMA system. Adjustment factors from the market on a neighborhood-by-neighborhood basis further enhance the system and therefore more closely reflects the market.

In response to the appellant's brief, the township assessor wrote, "The assessment was based on the median of the sales in this subdivision of same type homes, not just on one sale as the appellant claims."

In summary, the eight comparables presented by the board of review were described as parcels ranging from 4,791 to 18,108 square feet of land area. The land assessments range from \$11,242 to \$28,356 or from \$1.57 to \$2.35 per square foot of land area. The subject of 10,018 square feet of land area has a land assessment of \$22,016 or \$2.20 per square foot. Each of these eight properties has been improved with a two-story frame dwelling built between 1997 and 2005. The comparables range in size from 2,236 to 2,325 square feet of living area with features of an unfinished basement, central air conditioning, and a garage of either 484 or 550 square feet of building area. Four of the comparables have a fireplace and each comparable has either a 198 or 204 square foot open porch. These comparables have improvement assessments ranging from \$106,827 to \$113,273 or from \$47.68 to \$48.97 per square foot of living area. The subject has an improvement assessment of \$108,101 or \$48.35 per square foot of living area.

These eight comparables sold between January 2004 and May 2006 for prices ranging from \$388,859 to \$427,500 or from \$167.38 to \$186.05 per square foot of living area, including land. The final assessment of the subject property reflects a market value of approximately \$391,565 or \$175.12 per square foot of living area including land using the 2006 three-year median level of assessments for Lake County of 33.23% as determined by the Illinois Department of Revenue. As a result of the foregoing analysis, 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 that the appellant has failed to support the contention of law in his brief. Evidence in the record fails to establish either unequal treatment in the assessment process or overvaluation of the subject property.

From an examination of the evidence in the record, the Property Tax Appeal Board finds the assessing officials utilized a cost approach to value properties as shown on the property record cards which was supplemented with market data derived from sales for the three years prior to the assessment date at issue. There is no evidence that the assessing officials chased sales as asserted by the appellant.

Furthermore, the appellant failed to cite any case law or statutory provisions which were violated to support his contention of law argument. As to the reassessment of property in a non-quadrennial year, the Property Tax Code specifically allows for the revisions of assessments as follows:

Revisions of assessments; Counties of less than 3,000,000. The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, may in any year revise and correct an assessment as appears to be just. Notice of the revision shall be given in the manner provided in Section 12-10 and 12-30 to the taxpayer whose assessment has been changed. (35 ILCS 220/9-75)

As such, the Property Tax Appeal Board finds no violation of law in a non-quadrennial reassessment of the subject property. See also Albee v. Soat, 315 Ill. App. 3d 888 (2nd Dist. 2000).

Both the market and equity evidence submitted by both parties in this matter has been reviewed. 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. Additionally, when market value is the basis of the appeal, the value of the property must be proved 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). After an analysis of the assessment and market data in this record, the Board finds that the appellant has failed to overcome either burden.

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.

Lastly, appellant raised an issue concerning the due process he was or was not afforded at the local county board of review level. Under the *de novo* standard of review, the assessments set by a board of review are entitled to no deference on appeal to the Property Tax Appeal Board. Moreover, the Property Tax Appeal Board has no jurisdiction over the processes at the local board of review level. Instead, the Property Tax Appeal Board specifically conducts a *de novo* hearing and the Property Tax Appeal Board's jurisdiction is limited to determining the correct assessment. LaSalle Partners, Inc. v. Illinois Property Tax Appeal Board, 269 Ill. App. 3d 621, 627 (2nd Dist. 1995).

For the foregoing reasons, the Board finds that the appellant has not proven by either a preponderance of the evidence or by clear and convincing evidence that the subject property is inequitably assessed or overvalued. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.



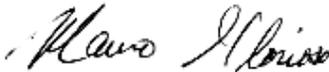
Chairman



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: 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.