

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Brian Conlon  
DOCKET NO.: 06-00523.001-R-1  
PARCEL NO.: 06-36-305-012

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

The subject property is an 11,325 square foot lot improved with a two-story, "Olmstead" model, frame dwelling containing 2,619 square feet of living area that was built in 2001. Features include two full baths with one half-bath, a full basement with 1,040 square feet of finished area, central air conditioning and an attached 528 square foot garage. The subject is located in Avon Township, Grayslake, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellant is not disputing the subject's land assessment. In support of these claims, the appellant submitted photographs, market data comparing Avon Township and Freemont Township and a grid analysis detailing four comparable properties. The comparables are located in the same subdivision as the subject. The subdivision in which the subject is located spans both Avon Township and Freemont Township. The comparables consist of two-story frame dwellings built from 2000 to 2003. Each comparable is located on the same street as the subject, with comparable #1 also being an "Olmstead" model, like the subject. The homes have central air conditioning; three have at least one fireplace; all have full unfinished basements; and each has a garage ranging from 462 to 550 square feet of building area. The comparables are located on the same street as the subject. Further, two of the comparables are located in Freemont Township and two are located in Avon Township. The comparables range in size from 2,624 to 3,032 square feet of living area and have improvement assessment ranging from \$109,860 to \$122,414 or from \$40.38 to \$43.11 per square foot of living area. The subject property has an improvement assessment of \$128,331 or \$49.00 per square foot of living area.

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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:	\$	23,040
IMPR.:	\$	120,474
TOTAL:	\$	143,514

Subject only to the State multiplier as applicable.

In support of the overvaluation argument the appellant used the same comparables as used in his equity argument. The record depicts the comparables sold from November 2001 to July 2006 for prices ranging from \$349,335 to \$515,000 or from \$133.12 to \$183.47 per square foot of living area, including land. The appellant also submitted the 2006 Lake County Board of Review Notice of Final Decision. The subject's assessment reflects a market value for the subject of approximately \$455,525 or \$173.93 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.

The appellant also introduced a spreadsheet of various model homes located in Freemont Township and Avon Township. It was argued that "Olmstead" models are over-assessed in Avon Township when compared to Freemont Township. It was further argued that the inferior "Olmstead" models were over-assessed when compared to superior models on the same street as the subject. A builder's price sheet was submitted to reflect that "Olmstead" models were inferior to other models used by the appellant (comparables #2, #3 and #4). Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$151,371 was disclosed. In support of the subject's assessment, the board of review submitted a summary argument from the local assessor, photographs, property record cards and a grid analysis detailing nine equity comparables and three sales comparables. The equity comparables are all "Olmstead" models located in the subject's subdivision. The comparables are two-story frame dwellings that were built from 1995 to 2001. They have central air conditioning; seven have a fireplace; each has a full unfinished basement and a 528 square foot garage. The comparables contain either 2,395 or 2,619 square feet of living area and have improvement assessments ranging from \$119,864 to \$128,559 or from \$46.50 to \$50.05 per square foot of living area.

The board of review also submitted three sales comparables. Each sale comparable is a "Olmstead" model built from 1995 to 1999. These homes are two-story frame dwellings containing 2,619 square feet of living area. Each home has a full unfinished basement and a 528 square foot garage. The properties were situated on lots ranging from 8,400 to 11,325 square feet of land area. The record depicts the homes sold from May 2004 to June 2007 for prices ranging from \$427,000 to \$475,000 or from \$163.04 to \$181.37 per square foot of living area, including land.

The board of review argued that most of the appellant's comparables were located in Freemont Township, while the subject is located in Avon Township. The board of review was unable to explain the differences in assessed values between Freemont Township and Avon Township for property located within the same subdivision and geographical market area. The board of review also requested the Property Tax Appeal Board take notice of

Docket No. 06-00491.001-R-1. It was argued that this decision supported the non-consideration of property located in a different subdivision and/or township than the subject. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one 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 assessments 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 met this burden.

The Board finds the parties submitted 13 equity assessment comparables for consideration. The Board finds the comparables submitted by both parties to be similar to the subject in size, location, exterior construction, age and most other features, even though none of the equity comparables have a finished basement area similar to the subject. The evidence submitted by both parties depicts that only 2 out of 13 total comparable properties had improvement assessments that were greater than the subject. The Property Tax Appeal Board finds this demonstrates a consistent pattern of assessment inequity within the subject's assessment jurisdiction. All of the comparables submitted by both parties were located within the same subdivision as the subject.

The Property Tax Appeal Board further finds the board of review is statutorily required to equalize assessments throughout the entire county, not just within townships. The evidence indicates the two township assessors use different assessment methodologies and values in assessing property in the subject area. This resulted in properties with similar characteristics, located in close proximity to each other, having a wide range of assessments, although they are located in a similar market area.

Section 16-30 of the Property Tax Code states in part:

[T]he board of review may meet at any times it deems necessary for supervising and directing the clerk (chief county assessment officer) in the duties prescribed in this Article. . . .

Section 16-10 of the Property Tax Code state in part:

A board of review, interim board of review, or board of appeals may summon any assessor, deputy, or other person to appear before it to be examined under oath

concerning the method by which any evaluation has been ascertained, and its correctness. . .

Section 16-55 or the Property Tax Code further states:

On written complaint that any property is over assessed or under assessed, the board shall review the assessment, and correct it, as appears just, but in no case shall the property be assessed at a higher percentage of fair cash value than other property in the assessment district prior to equalization by the board or Department . . . The board may also, at any time before its revision of assessments is completed in every year, increase, reduce, or otherwise adjust the assessment of any property, making changes in the valuation as may be just, and shall have full power over the assessment of any person and may do anything in regard thereto that it may deem necessary to make a just assessment, but the property shall not be assessed at a higher percentage of fair cash value than the assessed valuation of other property in the assessment district prior to equalization by the board or the Department. . . Before making any reduction in assessments of its own motion, the board of review shall give notice to the assessor or chief county assessment officer who certified the assessment, and give the assessor or chief county assessment officer an opportunity to be heard thereon. . .

As a result of this analysis, the Board finds the board of review failed to equalize the wide array of assessments in the subject's area which also contributed to the assessment inequity between the two townships sharing a similar market area.

The Board further finds it problematic that a substantially similar comparable (appellant's comparable #1), situated directly across the street from the subject, has an assessment that is approximately \$9.00 per square foot lower than the subject. The board of review argued this comparable is not located in the same township as the subject and therefore should not be considered. The Property Tax Appeal Board accords this aspect of the board of review's argument little merit. The board of review failed to submit any evidence indicating similar real property within the same geographical area, but situated in different townships, carry dissimilar values. In contrast, the Property Tax Appeal Board finds the market evidence contained in both parties evidence support the appellant's contention that all the comparables are located in the same geographic competing market area.

Further, the board of review requested the Property Tax Appeal Board take notice of Docket No. 06-00491.001-R-1, for the proposition that property located in a different subdivision and/or township should not be considered for comparison purposes. The Board finds that Docket No. 06-000491.001-R-1 is

distinguished in that the properties in that case were located from 0.5 to 2.0 miles from the subject. In this instant appeal, the evidence depicts all property is located within the same subdivision and same geographical market area.

The Property Tax Appeal Board further finds this record contains 14 sales of "Olmstead" model properties located in both Avon Township and Freemont Township. The sales occurred from November 2001 to August 2005. The Board finds "Olmstead" models sold in Avon Township for a median sale price of approximately \$148 per square foot of living area while sales of "Olmstead" models in Freemont sold for a median value of approximately \$145 per square foot. Based on this analysis, the Property Tax Appeal Board finds the board of review's contention that the appellant's comparables should not be considered due to their location in a different township is without merit.

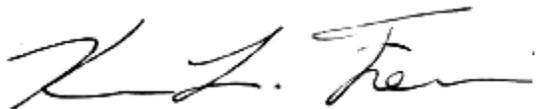
The appellant also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has not overcome this burden. After reviewing the market data evidence offered by both parties and considering the assessment reduction granted based on the principals uniformity, the Property Tax Appeal Board finds no further reduction in the subject's assessed valuation is supported.

In conclusion, the Board finds the appellant has demonstrated a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. Therefore, the Board finds 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

*Mark Morris*

*Walter R. Gorski*

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: July 28, 2009

*Allen Castrovillari*

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.