

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Arnold Mass
DOCKET NO.: 06-00651.001-R-1
PARCEL NO.: 16-23-420-015

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

The subject property consists of a 25 year-old, one-story brick condominium unit that contains 1,830 square feet of living area. Features of the dwelling include central air conditioning, a fireplace, and a one-car assigned parking space. The subject, according to the property record card, has been allocated a 3.2048% interest in the common elements in Central Park Condos, part of lots 3 and 4 or 1,830 square feet of "crawl" space. The property is one of 36 condominium units located in Highland Park, Moraine Township, Illinois.

The appellant appeared before the Property Tax Appeal Board contending both overvaluation and unequal treatment in the assessment process as the bases of appeal with regard to both the land and improvement assessments of the subject property. Additionally, the Residential Appeal Form indicates that the subject property was purchased in July 1997 for \$250,000 or \$136.61 per square foot of living area including land/common areas. Appellant in this appeal seeks a total assessment of \$77,517 which would reflect an estimated market value of \$233,274 or \$127.47 per square foot of living area including land/common areas using the 2006 three-year median level of assessments of 33.23% for Lake County.

For both his market value and equity evidence, appellant set forth three properties in a single grid analysis which were single family dwellings located in close proximity to the subject for comparison. In addition, appellant submitted black and white photographs of the subject condominium building and the three comparables along with a plat map of the subject condominium building.

In support of the land inequity argument, the appellant submitted land assessment information on the three comparable properties,

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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:	\$	17,982
IMPR.:	\$	102,694
TOTAL:	\$	120,676

Subject only to the State multiplier as applicable.

all of which are on the subject's street. The comparable lots range in size from 8,000 to 10,125 square feet of land area and have land assessments ranging from \$64,591 to \$66,710 or \$6.59 or \$8.07 per square foot of land area. The subject has a land assessment of \$17,982 or \$9.83 per square foot of land area.

In support of the improvement inequity argument, the appellant submitted improvement information on three comparables which consisted of one-and-one-half-story style brick or brick and frame dwellings that were built in either 1915 or 1926. These single family dwellings range in size from 2,461 to 2,787 square feet of living area. Features of the comparables include central air-conditioning, a fireplace, and full basements with finished areas ranging from 799 to 1,045 square feet of building area. Each of these comparables also features a 400 square-foot, two-car detached garage. These properties have improvement assessments ranging from \$98,776 to \$109,797 or from \$38.85 to \$40.67 per square foot of living area. The subject has an improvement assessment of \$102,694 or \$56.12 per square foot of living area.

As to the overvaluation claim, appellant provided one comparable sale for his comparable #2 which sold in December 2002 for \$460,000 or \$165.05 per square foot of living area including land.

At the hearing, appellant argued the subject and the presented comparables are in the same geographic area and should be considered similar under the principles of equity, regardless of differing neighborhood codes as may be assigned by the assessor. In particular, appellant requested that the board of review be required to comply with a previous request of the Property Tax Appeal Board in Docket No. 01-01659.001-R-1, an appeal on this property (same street address, but then known as PIN #16-32-409-005-000), to explain the land assessment methodology utilized to calculate the subject's land assessment as a condominium unit versus single family dwelling land assessments in the same area. Due to the lack of living area, including finished basement and/or attic, and lack of a private yard, appellant contended that a condominium unit is less valuable than a single-family dwelling, not more valuable. Appellant further asserted his entire condominium building is over-assessed and that all condominiums are over-assessed.

On the basis of the foregoing, appellant requested an assessment for the subject improvement of \$74,136 or \$40.51 per square foot of living area along with a decrease in the assessed land value from \$17,982 to \$3,381 or \$1.85 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$120,676 was disclosed. The subject has a land assessment of \$17,982 and an improvement assessment of \$102,694 or \$56.12 per square foot of living area. The subject's total assessment reflects an estimated market value of \$363,154 or \$198.44 per square foot of

living area including land/common areas using the 2006 three-year median level of assessments of 33.23% for Lake County.

In support of the subject's assessment, the board of review submitted a grid analysis with assessment information for three comparables located in the subject's condominium building along with applicable property record cards. The documentation also included a letter from the Moraine Township Assessor contending that the subject's assessment was uniform with similar properties.

The board of review called Peter J. Koukos, the Moraine Township Assessor, for testimony. The assessor explained that a neighborhood for assessment purposes must consist of comparable properties with more than just location considered. The township assessor further testified that a sales ratio analysis established the assessment for the subject and comparables presented by the board of review.

The grid analysis set forth three one-story brick condominium units built in 1981 of 1,830 square feet of living area. Features of the comparables included central air conditioning, and a fireplace. Each comparable has an improvement assessment of \$102,694 or \$56.12 per square foot of living area like the subject.

No data in the grid was provided as to proportionate land sizes for each of the comparables and/or data on allocated parking spaces, if any. The property record cards of the comparables reflect that each comparable has a 3.2048% interest in Central Park Condo, part of lots 3 and 4 or 1,830 square feet of "crawl" space. As set forth in the grid, each comparable has a land assessment of \$17,982, identical to the land assessment of the subject. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

The Hearing Officer questioned why the improvement assessment of the subject with two full baths would be identical to the three comparables presented by the board of review each of which has three full baths; the township assessor was unable to explain why these improvement assessments would be identical despite the differences in amenities. The township assessor testified that the sales ratio studies for the units have guided the assessor in establishing these assessments. The township assessor was also unable to testify whether all of the 36 units in the condominium building each had the same improvement assessment and/or the same land assessment.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. As outlined more specifically herein, the Board finds that a reduction in the subject's assessment is not supported by the evidence contained in the record.

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). The Board finds the appellant has not overcome this burden.

The Board finds this record contains no sales information for any condominium unit within the subject building. Depending on what the market evidence would reflect, such as a difference in location within the building or other similar factors, it is theoretically possible that identical assessments of the units within the condominium building are not reflective of market value. However, the Board finds that this record contains no information from which to draw any such conclusion. The record does contain testimony from the township assessor, who is qualified in the field of real estate valuation, that the assessments of the subject and like condominium units were based on market data. The appellant presented no evidence to challenge the assertion of the township assessor.

The only market value evidence submitted by appellant in this matter was one sale of appellant's comparable #2 which occurred in December 2002. One sale alone is insufficient to establish adequate market value evidence; as indicated on the face of the Residential Appeal Form, at least three comparable sales must be provided for a sales comparison analysis. (See also 86 Ill. Admin. Code, Sec. 1910.65(c)(4)). Furthermore, a sale occurring in December 2002 is simply too distant in time to be a valid measure of market value as of the assessment date at issue in this matter of January 1, 2006. Even more important, the sale of a single-family dwelling which was 80 years old and larger than the subject dwelling with a basement and a two-car garage simply does not present a valid comparison for market value purposes to the subject 25 year old 1,830 square foot condominium unit. The Board finds the appellant has failed to make a sufficient claim to challenge the assessment on grounds of comparable sales. Therefore, the appellant has failed to demonstrate overvaluation by a preponderance of the evidence and a reduction is not warranted based on the evidence presented.

The Board further finds that the appellant has failed to support the contention of 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. Isolated examples of assessment inequities are not sufficient to substantiate an assessment reduction based on unequal treatment. After an analysis of the

assessment data, the Board finds that the appellant has failed to overcome this burden.

Appellant and the board of review submitted six equity comparables for the Board's consideration. The Property Tax Appeal Board has given reduced weight to the appellant's three comparables due to the differences in age, size, design, and amenities from the subject. The subject is a 25 year old condominium unit of 1,830 square feet of living area whereas the suggested comparables are 80 or 91 year old, one-and-one-half-story single-family dwellings ranging in size from 2,461 to 2,787 square feet of living area with basements and finished areas in those basements. The Board finds the comparables suggested by the appellant are simply not similar to the subject property for comparison purposes as to either improvement assessment or land assessment.

The Board finds the three comparables presented by the board of review are similar to the subject in location, age, design, and amenities, with the exception of the number of bathrooms. These comparables have land assessments of \$17,982 identical to the subject with identical percentages of common ownership in the condominium building. These comparables also have improvement assessments of \$56.12 per square foot of living area. The subject's improvement assessment of \$56.12 per square foot of living area is the same as the improvement assessments of these most similar comparables in this record. Thus, the Board finds the subject's land and improvement assessments are supported by the most similar comparable properties contained in the record and therefore concludes that the appellant has failed to meet the burden of proof by clear and convincing evidence and therefore a reduction in the subject's land and/or improvement assessment is not warranted based on an alleged lack of uniformity.

The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implied equality in the burden of taxation." (Apex Motor Fuel, 20 Ill. 2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity . . . prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation omitted].

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call . . . for 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

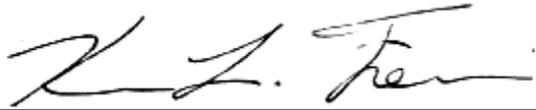
the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation omitted]

Apex Motor Fuel, 20 Ill. 2d at 401. In this context, the court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill. 2d at 21.

In conclusion, the Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property'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.

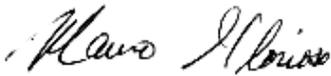
Chairman



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: April 24, 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.