

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gary Doyle
DOCKET NO.: 06-00713.001-R-1
PARCEL NO.: 12-21-223-008

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

The subject property is improved with a 136-year old, two-story dwelling of frame construction containing 4,158 square feet of living area. Features include a partial, unfinished basement of 216 square feet, central air conditioning, three fireplaces, and an attached two-car garage of 576 square feet of building area. There is also a 243 square foot wooden deck. The property is located in Lake Bluff, Shields Township, Lake County, Illinois.

The basis of appeal checked on the Residential Appeal form was "comparable sales," but no data on the sale of the suggested comparable properties was provided. The appellant did report the subject property was purchased in June 2005 for \$1,725,000, but no other comparative market value data was submitted. In the grid analysis, however, the appellant did provide assessment information for the comparables such that the appellant's appeal has been deemed to be based upon unequal treatment in the assessment process.

In the grid analysis, appellant submitted information on four comparable properties located within four blocks of the subject and described as two-story and three-story frame or masonry dwellings that range in age from 91 to 106 years old for consideration. Features include basements, two of which include finished areas, central air conditioning, one or two fireplaces, and garages ranging in size from 506 to 809 square feet of building area. The comparables range in size from 3,728 to 4,204 square feet of living area and have improvement assessments ranging from \$150,677 to \$296,906 or from \$40.26 to \$71.89 per square foot of living area. The subject's improvement assessment is \$330,143 or \$79.40 per square foot of living area. In a cover letter submitted with the appeal, appellant urged particular consideration to the sizes of basements, whether finished or

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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:	\$	150,045
IMPR.:	\$	330,143
TOTAL:	\$	480,188

Subject only to the State multiplier as applicable.

unfinished. The basements of the comparable properties range in size from 841 to 2,254 square feet and the two with finished areas contain 1,450 and 2,028 square feet of finished areas, respectively. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$261,351 or \$62.85 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 \$480,188 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story or two and one-quarter-story frame or masonry and stucco dwellings. The board of review reports that while the subject was built in 1870, it has an effective age of 1919. Likewise, the comparables were built between 1900 and 1925, but present effective ages ranging from 1917 to 1944. Features include basements ranging from 1,418 to 1,700 square feet, one of which includes 340 square feet of finished area, central air conditioning, two or three fireplaces, and garages ranging in size from 594 to 732 square feet. These comparable dwellings range in size from 3,647 to 4,223 square feet of living area and have improvement assessments ranging from \$274,032 to \$342,134 or from \$75.14 to \$87.69 per square foot of living area. The board of review further criticized the appellant's comparables for quality of construction, functional obsolescence, and that comparable #3 did not have central air conditioning. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant for the first time contested the land assessment for the subject property noting that the evidence presented by the board of review established a land assessment of \$8.60 per square foot of land area for two comparables whereas the subject has a land assessment of \$9.89 per square foot of land area.

As to the improvement assessment data, appellant questioned the condition of the subject property as compared to the board of review's comparables. Appellant further questioned the criticisms of the comparables presented by appellant, particularly that comparable #1 purportedly had a "lower quality of construction" and that comparable #2 purportedly was "functionally obsolescent for structural problems." In summary, appellant noted these various ratings assigned by the assessing officials appeared somewhat suspect and without factual support.

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.

The appellant contends unequal treatment in the subject's improvement assessment 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.

The parties submitted a total of seven comparables for the Board's consideration. Comparable #4 submitted by the board of review differed in effective age and exterior construction such that it was given less weight in the Board's analysis. The Board finds the remaining six comparables submitted by both parties to be most similar to the subject in size, design, exterior construction, 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 \$150,677 to \$342,134 or from \$40.25 to \$81.02 per square foot of living area. The subject's improvement assessment of \$330,143 or \$79.40 per square foot of living area is within this range. 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 assessment as established by the board of review is correct and no reduction is warranted.

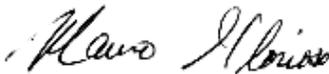
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 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.