

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William Luga
DOCKET NO.: 06-00717.001-R-1
PARCEL NO.: 09-28-103-024

The parties of record before the Property Tax Appeal Board are William Luga, the appellant; and the Lake County Board of Review.

The subject property consists of a 6,751 square foot parcel improved with an 85 year-old, one-story frame dwelling that contains 884 square feet of living area. Features of the home include central air conditioning and a 440 square foot detached garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land as the basis of the appeal. In support of the land inequity argument, the appellant submitted grid analyses of twelve land comparables he claimed were located within 4/10 mile of the subject. One comparable was described as commercial property and three were described as lakefront properties. The comparables range in size from 6,098 to 123,496 square feet of land area and had land assessments ranging from \$0.29 to \$0.45 per square foot. The subject has a land assessment of \$13,359 or \$1.98 per square foot. The appellant argued the lots in the subject's Mylith Park subdivision were all over-assessed compared to lots in other neighborhoods. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$7,103 or \$1.05 per square foot.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$31,831 was disclosed. In support of the subject's land assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid analysis of eight comparable properties, five of which are located within the subject's Mylith Park subdivision. The land comparables range in size from 5,811 to 53,356 square feet of land area and have land assessments ranging from \$7,764 to \$41,276 or from \$0.45 to \$2.80 per square foot. The board of review also submitted information detailing the method used to value and

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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:	\$	13,359
IMPR.:	\$	18,472
TOTAL:	\$	31,831

Subject only to the State multiplier as applicable.

assess land in the subject's neighborhood. The base site of 20,000 square feet is valued at \$5.85 per square foot for vacant and residential improved land. Excess land over the base size of 20,000 square feet is valued at \$0.67 per square foot.

The board of review also submitted improvement information on the same eight comparables used to support the subject's land assessment. The comparables consist of one-story, or one and one-half-story frame dwellings that range in age from 43 to 82 years and range in size from 800 to 1,188 square feet of living area. Four of these properties have central air conditioning, two have a fireplace, four have detached garages that contain from 180 to 576 square feet of building area and six have various decks and porches. These properties have improvement assessments ranging from \$14,764 to \$30,919 or from \$15.98 to \$33.94 per square foot of living area. The board of review also reported the comparables sold between August 2003 and March 2006 for prices ranging from \$75,000 to \$160,000 or from \$81.17 to \$176.88 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

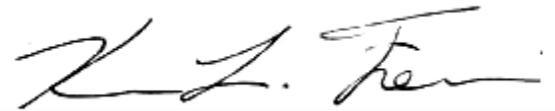
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was 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. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The appellant contends the subject's land assessment is inequitable when compared to 12 comparable properties located within 4/10 mile of the subject. The board of review submitted eight comparables, five of which are located in the subject's Mylith Park subdivision. The Board gave less weight to ten of the appellant's land comparables because they were significantly larger in land area when compared to the subject and/or were dissimilar in classification and type. The Board gave less weight to three of the board of review's comparables for the same reason. The Board finds the appellant's comparables 1 and 2 and the board of review's comparables 1, 2, 4, 5 and 7 were similar in size when compared to the subject and had land assessments ranging from \$0.44 to \$2.80 per square foot. The subject's land assessment of \$1.95 per square foot falls within this range. The Board further finds the board of review's comparables 1 and 2 were identical to the subject in size and had identical land assessments. The subject's land assessment is slightly below

these two most similar comparables. The Board further finds all land assessments in the subject's neighborhood were uniformly assessed using the same formula. The Board finds the appellant's claim that the lots in Mylith Park Subdivision were all over-assessed does not overcome the uniform nature of assessments of the most similar land comparables submitted by the parties. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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.

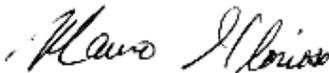
Chairman



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: May 27, 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.