

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James E. Collin  
DOCKET NO.: 06-00807.001-R-1  
PARCEL NO.: 07-19-401-245

The parties of record before the Property Tax Appeal Board are James E. Collin, the appellant, by attorney Kryisia W. Ressler of Wysocki & Smith, in Waukegan, and the Lake County Board of Review.

The subject property consists of 9 year-old, two-story style frame dwelling that contains 2,934 square feet of living area. Features of the home include central air conditioning, a fireplace, a 550 square foot garage and a partial unfinished basement.

Through his attorney, the appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted photographs and a grid analysis of three comparable properties located very close to the subject. The comparables consist of two-story style frame or brick and frame dwellings that are 11 years old and range in size from 2,784 to 3,090 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 672 to 714 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$106,042 to \$116,679 or from \$37.76 to \$38.10 per square foot of living area. The subject has an improvement assessment of \$122,918 or \$41.89 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$111,756 or \$38.09 per square foot.

At the hearing, the appellant himself was called to testify regarding the specific model home the subject dwelling represents. The appellant testified the subject is the only example in the subdivision of an "Oxford" model home, that differs slightly from "Bennington" and "Halifax" models, which are plentiful. The appellant further testified the subject dwelling is approximately 250-300 square feet larger in living

(Continued on Next Page)

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:	\$	17,535
IMPR.:	\$	111,756
TOTAL:	\$	129,291

Subject only to the State multiplier as applicable.

area when compared to other home models in the subject's subdivision.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$140,453 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of four comparable properties. The comparables consist of two-story style frame dwellings that are 10 or 11 years old and range in size from 2,601 to 2,685 square feet of living area. Features of the comparables include central air conditioning, partial unfinished basements and garages that contain 550 or 672 square feet of building area. Three comparables have a fireplace. These properties have improvement assessments ranging from \$108,501 to \$116,375 or from \$41.71 to \$43.39 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

At the hearing, the board of review's representative testified the board of review's comparables were all variations of the "Bennington" model home. The representative then called the deputy township assessor to testify. The witness testified the rear two-story section of the subject is longer than on "Bennington" homes and acknowledged the subject has design differences when compared to the board of review's comparables.

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 property's assessment is warranted. The appellant argued unequal treatment in the assessment process as the 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 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 overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. All the comparables were similar to the subject in design, exterior construction, age and most features. However, the Board finds the appellant testified the subject dwelling is the only "Oxford" model home in the subdivision and that the other homes are "Bennington" or "Halifax" models. Therefore, the Board must weigh other differences and similarities when considering the comparables in the record. The Board finds the appellant's comparables 1 and 2 were most similar to the subject in living area and were located next door and two houses down from the subject. These most representative comparables had improvement assessments of \$38.09 and \$38.10 per

square foot of living area. The subject's improvement assessment of \$41.89 is not supported by these most similar comparables.

In conclusion, the Board finds the appellant established unequal treatment in the assessment process by clear and convincing evidence and 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



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: December 5, 2008



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.