

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David & Rose Lloyd  
DOCKET NO.: 06-00812.001-R-2  
PARCEL NO.: 12-28-204-014

The parties of record before the Property Tax Appeal Board are David & Rose Lloyd, the appellants, by attorney Krysia W. Ressler of Wysocki & Smith, in Waukegan, and the Lake County Board of Review.

The subject property consists of a 41,382 square foot parcel improved with a 51 year-old two-story style brick dwelling that contains 4,170 square feet of living area. Features of the home include central air conditioning, two fireplaces, a 744 square foot garage and a partial basement with 653 square feet of finished area.

Through an attorney, the appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellants submitted three comparable properties, one of which is located on the subject's street and block. The comparable lots range in size from 24,780 to 74,052 square feet and have land assessments ranging from \$119,438 to \$578,332 or from \$4.82 to \$8.13 per square foot. The subject has a land assessment of \$353,541 or \$8.54 per square foot.

In support of the improvement inequity contention, the appellants submitted a grid analysis of the same three comparables used to support the land inequity argument. The comparables consist of two, two-story dwellings, one of which was reported to be of brick and cedar exterior construction, and one, one-story dwelling. The exterior of the other comparables was not provided. The comparables range in age from 36 to 107 years and range in size from 4,327 to 6,206 square feet of living area. Features of the comparables include central air conditioning, four fireplaces, garages that contain from 552 to 924 square feet of building area and full or partial basements, one of which has 879 square feet of finished area. These properties have improvement assessments ranging from \$244,692 to \$312,711 or from

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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:	\$	353,541
IMPR.:	\$	320,609
TOTAL:	\$	674,150

Subject only to the State multiplier as applicable.

\$39.43 to \$59.51 per square foot of living area. The subject has an improvement assessment of \$320,609 or \$76.88 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sales information on one of the comparables used to support the inequity contention. The comparable sold in May 2005 for \$2,590,000 or \$478.48 per square foot of living area including land. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$240,219, its improvement assessment be reduced to \$308,932, or \$74.08 per square foot and its total assessment be reduced to \$549,151.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$674,150 was disclosed. The subject has an estimated market value of \$2,028,739 or \$486.51 per square foot of living area including land, as reflected by its assessment and Lake County's 2006 three-year median level of assessments of 33.23%.

In support of the subject's land assessment, the board of review submitted information on six comparables located in the same assessor's assigned neighborhood code as the subject. The board of review also submitted a letter discussing the board's evidence and a copy of the land assessment engine used to value land in the subject's neighborhood. The comparable lots range in size from 40,946 to 96,268 square feet of land area and have land assessments ranging from \$350,541 to \$648,369 or from \$6.74 to \$8.56 per square foot.

In support of the subject's improvement assessment, the board of review submitted property record cards and grid analyses of six comparables. The comparables consist of three, two-story brick, frame, or brick and frame dwellings; two, 1.5-story brick dwellings; and one, 1.75-story brick dwelling. The comparables range in age from 18 to 51 years and range in size from 4,096 to 5,055 square feet of living area. Features of the comparables include central air conditioning, two to four fireplaces, garages that contain from 528 to 1,113 square feet of building area and full or partial basements, two of which have finished areas of 482 and 2,022 square feet. These properties have improvement assessments ranging from \$307,684 to \$446,288 or from \$73.68 to \$88.29 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted sales information on three of the comparables used to support the subject's improvement assessment. The comparables sold between May 2003 and May 2006 for prices ranging from \$2,175,000 to \$3,225,000 or from \$531.01 to \$751.40 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

At the hearing, the board of review's representative called the deputy township assessor to testify regarding the assessment methodology used to value land in the subject's neighborhood. The witness explained the first 40,000 square feet of land was valued at \$25.00 per square foot; land areas from 40,000 to 90,000 square feet were valued at \$20.00 per square foot; land areas from 90,000 to 110,000 square feet were valued at \$15.00 per square foot; and land areas over 110,000 square feet were valued at \$2.50 per square foot. The witness testified these values were developed by the township assessor based on a study of sales in the subject's neighborhood.

Regarding the appellants' comparables, the deputy assessor testified comparable 1 was a two-story brick dwelling, comparable 2 was a one-story ranch style dwelling and comparable 3 was a frame dwelling built in 1900. The witness further testified about differing actual and effective ages of homes, which may have had additions at various times, resulting in differing rates of depreciation.

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 appellants argued 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 appellants have not overcome their burden.

Regarding the land inequity contention, the Board finds the parties submitted nine comparables. The Board gave less weight to the appellants' comparables 1 and 3 and the board of review's comparables 1, 2 and 6 because they differed significantly in land area when compared to the subject. The Board finds the appellants' comparable 2 and the board of review's comparables 3, 4 and 5 were similar in size when compared to the subject and had land assessments ranging from \$8.13 to \$8.56 per square foot. The subject's land assessment of \$8.54 per square foot falls within this range. The Board finds testimony by the deputy township assessor demonstrated a standard methodology was used to value and assess all land in the subject's neighborhood. Therefore, the Board finds the evidence in the record supports the subject's assessment.

Regarding the improvement inequity contention, the Board gave less weight to the appellants' comparables 2 and 3 because they differed significantly in design or age when compared to the subject. The Board gave less weight to the board of review's

comparables 4 and 5 because they were considerably newer than the subject. The Board finds the appellants' comparable 1 and the board of review's comparables 1, 2, 3 and 6 were similar to the subject in terms of age, size and features and had improvement assessments ranging from \$57.77 to \$82.92 per square foot of living area. The subject's improvement assessment of \$76.88 per square foot of living area falls within this range.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the parties submitted four comparable sales, only one of which was submitted by the appellants. The Board finds one comparable is insufficient evidence to prove overvaluation and that the appellants have not met their burden. Furthermore, the Board finds the appellants' lone comparable sale was of a one-story dwelling of unspecified exterior construction. This comparable was dissimilar to the subject in design and its exterior construction was not specified. The Board gave less weight to the board of review's comparables 1 and 2 because they were significantly newer than the subject. The Board finds the board of review's comparable 3 was similar to the subject in terms of exterior construction, age, size and most features and sold for \$751.40 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$486.51 falls well below this most representative comparable sale in the record.

In summary, the Property Tax Appeal Board finds the appellants have failed to prove inequity regarding either the subject's land or improvement assessments by clear and convincing evidence, or overvaluation by a preponderance of the evidence and the subject's assessment as determined 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

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.