

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Margaret Frank
DOCKET NO.: 06-00824.001-R-1
PARCEL NO.: 16-15-111-009

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

The subject property has been improved with a 29-year-old, two-story dwelling of stucco/frame construction containing 2,072 square feet of living area. Features of the dwelling include central air conditioning, a fireplace, a two-car attached garage of 462 square feet of building area, and a partial basement of 1,036 square feet of building area.¹ The property is located in Highland Park, Moraine Township, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement only. Appellant reported the subject property was purchased in November 2000 for \$390,000. In support of the inequity argument, the appellant submitted information on a two-page grid analysis for six comparable properties along with a map depicting location and color photographs of the comparables.

The comparables are located on the same street and within the same residential block as the subject. The properties are described as two-story frame or frame and masonry dwellings that range in age from 29 to 31 years old for consideration. Features include central air conditioning, a fireplace, a 2-car garage, and basements ranging in size from 606 to 1,488 square feet of building area. The comparables range in size from 2,426 to 2,976 square feet of living area and have improvement assessments ranging from \$112,189 to \$137,208 or from \$46.10 to \$47.57 per square foot of living area. The subject's improvement assessment is \$106,396 or \$51.35 per square foot of living area.

¹ Appellant reported having a 50% finished basement; the board of review records reflected an unfinished basement for the subject property.

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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:	\$	41,479
IMPR.:	\$	97,384
TOTAL:	\$	138,863

Subject only to the State multiplier as applicable.

In addition, appellant presented a chart of twenty properties on the subject's block with parcel identification number, improvement assessment, living area square footage, and improvement assessment per square foot. The twenty comparables (which includes the six comparables previously discussed) range in size from 2,426 to 3,051 square feet of living area and have improvement assessments ranging from \$112,189 to \$200,157 or from \$46.10 to \$69.35 per square foot of living area. From this data, appellant asserted that the subject property had the highest improvement assessment per square foot of living area with the exception of one comparable consisting of new construction. Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$96,240 or \$46.45 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 \$147,875 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis containing descriptions and assessment information on three comparable properties along with a letter from the Moraine Township Assessor who described the subject as having brick exterior construction. In support of the subject's assessment, the assessor's letter further explained assessed values are established for residential properties using a computer assisted mass appraisal system to expedite the annual equalization of property within the township by analyzing three years of sales data.

At hearing, the board of review acknowledged that the description of the subject property as having brick exterior construction was erroneous. The board of review called the township assessor Peter Koukos for testimony who indicated that the actual exterior construction of the subject property for 2006 of stucco reduces the value of the property. The board of review contended the improvement assessment was entitled to a \$2.31 per square foot of living area reduction or total improvement assessment reduction of \$4,790 due to the erroneous notation of exterior construction.

The board of review also attempted to introduce two pieces of new evidence regarding the subject property. First, the board of review sought to introduce evidence of measurements of the subject dwelling purportedly taken in November 2007. In this regard, the board of review sought to introduce evidence that the subject contains 2,421 square feet of living area.² Second, the board of review sought to now assess the subject property for a 50% finished basement based upon the appellant's data contained in her Residential Appeal Form which would add an assessed value of \$2.27 per square foot of living area, despite that the assessor had not seen the type of basement finish to ascertain whether it would or would not qualify for assessment as a "finished" basement. By subsequent written communication to both the Property Tax Appeal Board and the appellant, the board of

² The appellant immediately objected to the introduction of new evidence by the board of review after the close of evidence in this matter.

review rescinded the request to add an assessment for a finished basement to the subject property (see electronic mail message of Karl Jackson dated March 25, 2008).

As set forth in the board of review's grid analysis, the three comparables consist of two-story masonry or frame and masonry dwellings that range in age from 21 to 39 years old. Features of the comparables include a fireplace and two have central air conditioning. Each has a garage of either 420 or 462 square feet of building area and each has a basement ranging in size from 1,048 to 1,221 square feet of building area, one of which includes 533 square feet of finished area. The dwellings range in size from 1,984 to 2,492 square feet of living area and have improvement assessments ranging from \$109,337 to \$126,399 or from \$50.72 to \$56.48 per square foot of living area.

The board of review also presented a grid analysis containing the six comparables suggested by the appellant as derived from data in the assessor's records. Besides reporting the subject as having masonry exterior, the board of review reported four of appellant's six comparables also purportedly had masonry exterior construction. Moreover, the board of review reported none of the comparables had any finished basement area and comparable 2 lacked central air conditioning. The board of review representative specifically noted that appellant's comparables were in close proximity to the subject property, however, the comparables were all substantially larger in living area square footage which would account for their lower assessment on a per square foot basis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant objected to the board of review's presentation of new evidence in this matter at hearing with regard to the purported re-measurement of the subject dwelling. Moreover, appellant disputed that any re-measurement had occurred as she testified that she was home the entire day the measurement purportedly occurred; appellant asserted that she measured the exterior of the subject property and found the board of review's measurements to be off slightly. In further rebuttal to the suggested comparables presented, appellant noted only board of review comparable 3 was nearby to the subject property; comparable 1 was on the next block and comparable 2 was over 0.5 miles from the subject. Appellant also pointed out descriptive errors in the board of review's data, including the exterior construction of the subject property.

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. The Board further finds a reduction in the subject's assessment is warranted.

The Board finds that the best evidence in the record of the subject's living area square footage is derived from the property record card. The appellant did not raise a dispute with the living area square footage for this 2006 appeal, nor did the

board of review. It was after the appellant had filed rebuttal evidence in this matter (which did not raise the issue of living area square footage of the subject) that the township assessor re-measured the subject dwelling due to a pending 2007 appeal. Except with rare exceptions, pursuant to the Official Rules of the Property Tax Appeal Board, a party may not submit new written or documentary evidence at hearing (86 Ill. Admin. Code, Sec. 1910.67(k)). Therefore, the Property Tax Appeal Board finds that the board of review could not present new evidence of the living area square footage at the hearing in this matter.

Similarly, the Board finds that the board of review could not at the time of hearing contend that the subject dwelling should be assessed for a finished basement. The board of review had the opportunity to address this matter at the time it filed its evidence in response to the appellant's appeal petition and chose not to do so. The Board finds the stipulation of the board of review to treat the subject's basement as having no finish for 2006 was the proper result.

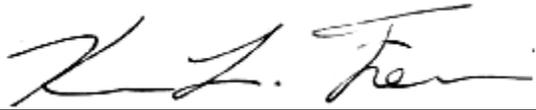
Lastly, the Board finds the stipulation of the board of review to deduct for the incorrect exterior finish recorded as to the subject property was correct.

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 met this burden.

The parties submitted nine comparables for the Board's consideration. The Board finds the comparables submitted by the appellant along with board of review comparable 3 were most similar to the subject in size, design, exterior construction, location and/or age. The Board has given less weight to the board of review's comparables 1 and 2 due to differing age and location from the subject. Due to their similarities to the subject, these seven comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$46.10 to \$50.72 per square foot of living area. The subject's improvement assessment of \$51.35 per square foot of living area is above 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 not equitable and a reduction in the subject's assessment 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.

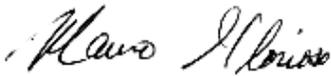
Chairman



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.