

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Barrie Cohen
DOCKET NO.: 06-00830.001-R-1
PARCEL NO.: 16-30-205-019

The parties of record before the Property Tax Appeal Board are Barrie Cohen, the appellant, by attorney Edward Larkin, in Park Ridge, and the Lake County Board of Review.

The subject property consists of a 14,094 square foot parcel located on Lake Eleanor that is improved with a 30 year-old, one-story style frame dwelling that contains 2,196 square feet of living area. Features of the home include central air conditioning, two fireplaces, a 529 square foot garage and a full basement with 1,568 square feet of finished area.

Through an attorney, the appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity contention, the appellant submitted a grid analysis of four comparables located in the subject's subdivision. The appellant failed to disclose the size of the comparable lots, but the comparables had land assessments of \$64,443 or \$80,553. The subject has a land assessment of \$80,553.

In support of the improvement inequity argument, the appellant submitted data on the same four comparables used to support the land inequity contention. The design of the comparables was not disclosed, but they were reported to range in age from 5 to 39 years and range in size from 2,280 to 4,808 square feet of living area. Features of the comparables include a fireplace and garages that contain from 440 to 580 square feet of building area. Three comparables have basements, one of which has 1,000 square feet of finished area. One comparable has no basement. These properties have improvement assessments ranging from \$95,260 to \$167,435 or from \$34.83 to \$42.92 per square foot of living area. The subject has an improvement assessment of \$104,540 or \$47.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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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:

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| LAND: | \$ | 80,553 |
| IMPR.: | \$ | 104,540 |
| TOTAL: | \$ | 185,093 |

Subject only to the State multiplier as applicable.

During the hearing, the appellant's attorney stated the subject has only 10 feet of lake access and that air pollution, proximity to a toll highway wall and associated highway noise have diminished the subject's market value. The appellant submitted no credible market evidence to demonstrate any loss in the subject's value due to these factors.

During cross examination, the appellant's attorney acknowledged three of the appellant's comparables are two-story homes and that comparable one is older than the subject.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$185,093 was disclosed. In support of the subject's land assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located in the subject's subdivision. Four of the comparables are on the subject's street. An additional grid analysis of the appellant's comparables was also submitted by the board of review.

The board of review's land comparables range in size from 11,929 to 13,334 square feet of land area and have land assessments of \$80,553 or \$80,555. The board's grid analysis has notes that indicate that land assessments are determined "on lump sum basis." However, for purposes of this appeal, the board of review's grid also depicts the board's comparables' land assessments range from \$6.04 to \$6.75 per square foot of land area and that the subject's land assessment of \$80,553 is \$5.72 on a per square foot basis.

In support of the subject's improvement assessment, the board of review submitted data on the same six comparables used to support the subject's land assessment. The comparables consist of one-story style frame or brick dwellings that range in age from 29 to 38 years and range in size from 1,874 to 2,337 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 460 to 528 square feet of building area and full or partial basements that contain finished areas ranging from 946 to 1,800 square feet. These properties have improvement assessments ranging from \$89,348 to \$112,045 or from \$47.32 to \$51.39 per square foot of living area.

During the hearing, the board of review's representative testified the appellant's comparables two and three back up to the toll highway wall and have had their land assessments adjusted for this obsolescence, but the subject is across the street from these properties and backs up to the lake.

In rebuttal, the appellant also testified the comparables that have lake access like the subject, have land assessments that are virtually identical to the subject.

After hearing the testimony 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.

Regarding the land inequity contention, the Property Tax Appeal Board finds the parties submitted ten comparables located in the subject's subdivision. The Board gave less weight to the appellant's comparables two and three because they have no lake access, but rather, back up to a toll highway wall and have had their land assessments adjusted for this factor. The Board finds the appellant's land comparables one and four and the board of review's six comparables have land assessments of \$80,553 or \$80,555, virtually identical to the subject. On a per square foot basis, the appellant's comparables one and four and the board of review's six comparables have land assessments ranging from \$6.04 to \$6.75 per square foot. The subject's land assessment of \$5.72 per square foot falls below this range. Therefore, the Board finds the subject's land assessment is supported by the most similar comparables in the record.

Regarding the improvement inequity contention, the Board gave less weight to three of the appellant's comparables because their two-story design differed from the subject's one-story design. The Board also gave less weight to the board of review's comparables one, three, five and six because their brick exteriors differed from the subject's frame exterior. The Board finds the appellant's comparable one and the board of review's comparables two and four were similar to the subject in terms of style, exterior construction, size and features and had improvement assessments ranging from \$42.92 to \$51.28. The subject's improvement assessment of \$47.60 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's improvement assessment.

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 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 parties 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.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence regarding either the subject's land or improvement assessments and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

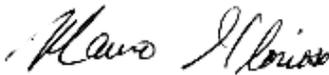
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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.