

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James R. & Therese A. Carr  
DOCKET NO.: 06-00901.001-R-1  
PARCEL NO.: 12-28-203-006

The parties of record before the Property Tax Appeal Board are James R. & Therese A. Carr, the appellants, and the Lake County Board of Review.

The subject property consists of a 25,150 square foot parcel improved with a 42 year-old, two-story style brick and frame dwelling that contains 3,800 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 672 square foot garage and a partial basement with 816 square feet of finished area.

Appellant James Carr 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 information on three comparable properties located on the subject's street and within approximately two blocks of the subject. The comparable lots range in size from 20,389 to 27,190 square feet of land area and have land assessments ranging from \$156,153 to \$179,550 or from \$6.60 to \$8.60 per square foot. The subject has a land assessment of \$172,532 or \$6.86 per square foot.

In support of the improvement inequity argument, the appellants submitted property record cards, photographs and a grid analysis of the same three comparables used to support the land inequity contention. The comparables consist of two-story style brick, brick and frame or stucco dwellings that range in age from 50 to 76 years and range in size from 3,267 to 4,254 square feet of living area. Features of the comparables include one to four fireplaces, garages that contain from 451 to 1,200 square feet of building area and full or partial basements, one of which has

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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:	\$	172,532
IMPR.:	\$	240,274
TOTAL:	\$	412,806

Subject only to the State multiplier as applicable.

1,032 square feet of finished area. These properties have improvement assessments ranging from \$242,541 to \$252,174 or from \$58.17 to \$77.19 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sales information on two of the comparables used to support the inequity contention. The comparables sold in April and August 2003 for \$1,085,000 and \$2,050,000 or \$255.05 and \$593.17 per square foot of living area including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$406,507, its land assessment be reduced to \$165,990 and its improvement assessment be reduced to \$240,274 or \$63.23 per square foot of living area.

During the hearing, appellant James Carr testified his comparable 1, located next door to the subject, was the most similar comparable in the record and should be used to justify reductions in both the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$439,507 was disclosed. The subject has an estimated market value of \$1,322,621 or \$348.06 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 three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparable lots range in size from 15,950 to 21,220 square feet of land area and have land assessments ranging from \$133,915 to \$159,011 or from \$7.49 to \$8.40 per square foot.

In support of the subject's improvement assessment, the board of review submitted property record cards, photographs and a grid analysis of the same three comparables used to support the subject's land assessment. The comparables consist of two-story style frame or brick and frame dwellings that range in age from 31 to 50 years and range in size from 2,748 to 3,517 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 504 to 648 square feet of building area and partial basements, two of which have finished areas of 500 and 589 square feet. These properties have improvement assessments ranging from \$196,002 to \$224,836 or from \$61.27 to \$71.33 per square foot of living area.

The board of review did not submit any comparables or other market evidence in support of the subject's estimated market

value. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 property's assessment is warranted. The appellants 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 appellants have overcome this burden.

Regarding the land inequity argument, the Board finds the parties submitted six comparables that range in size from 15,950 to 27,190 square feet of land area. The Board gave less weight to the board of review's comparable 3 because it was significantly smaller in land area when compared to the subject. The Board finds five comparables were similar in size when compared to the subject and had land assessments ranging from \$6.60 to \$8.60 per square foot. The subject's land assessment of \$6.86 per square foot falls near the low end of this range. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

Regarding the improvement inequity contention, the Board finds the parties submitted six comparables. The Board gave less weight to the appellants' comparables 2 and 3 because they were considerably older than the subject. The Board gave less weight to the board of review's comparable 3 because it was significantly smaller in living area when compared to the subject. The Board finds three comparables were similar to the subject in terms of design, exterior construction, size, age and amenities and had improvement assessments ranging from \$58.17 to \$66.40 per square foot of living area. The subject's improvement assessment of \$70.26 per square foot of living area falls above this range. Therefore, the Board finds a reduction in the subject's improvement assessment is justified.

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.

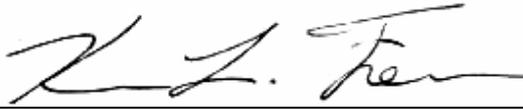
The Board finds the appellants submitted sales information on two of the three comparables used to support their inequity argument, while the board of review submitted no market evidence in support of the subject's estimated market value. The appellants' comparables 1 and 2 sold in April and August 2003 for prices of \$1,085,000 and \$2,050,000 or \$255.05 and \$593.17 per square foot of living area including land. The Board gave little weight to these sales because they occurred too long before the subject's January 1, 2006 assessment date to be reliable value indicators for the subject's market value. Nevertheless, the sales support the subject's estimated market value of \$329.91 per square foot of living area including land, as reflected by the revised assessment based on the Board's finding of assessment inequity. Based on this analysis, the Property Tax Appeal Board finds no further reduction in the subject's assessment beyond that granted pursuant to the improvement inequity contention is warranted.

In conclusion, the Board finds the appellants have met their burden of proving assessment inequity regarding the subject's improvements by clear and convincing evidence and a reduction is warranted. However, the appellants have failed to meet this burden regarding the subject's land assessment. The appellants have also not met their burden of proving overvaluation by a preponderance of the evidence and no reduction on that basis 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 25, 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.