

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Kofler
DOCKET NO.: 06-00908.001-R-1
PARCEL NO.: 07-13-222-008

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

The subject property is improved with a part one-story and part two-story single-family dwelling of frame construction built in 2004 containing 3,422 square feet of living area. Features include central air conditioning, a fireplace, a full unfinished basement of 1,677 square feet of building area, and an attached garage of 1,636 square feet of building area. The property is located in Gurnee, Warren Township, Lake County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment and a legal argument concerning the determination of living area square footage. No dispute was raised concerning the land assessment.

In support of the legal contention, the appellant submitted parcel number, location, size, age, and some amenity details on three suggested comparable properties located in neighboring Antioch Township along with their respective property record cards and color photographs. This data was meant to establish how Antioch township treats similarly designed "upper" or "cathedral" areas as not part of the living area square footage for dwellings of similar design to the subject property. As to the comparables, the schematics on the property record cards reflect one-story "upper"¹ and/or "cathedral" areas which have only been included once in the "finished area" square footage.

In further support of his claim, appellant submitted two versions of property record cards for the subject property (printed January 19, 2007 and January 29, 2007, respectively). The two

¹ Where one-story living area over a garage has been built, the schematic will reflect "one-story (upper)" referencing one-story area on the second floor.

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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:	\$	13,034
IMPR.:	\$	120,646
TOTAL:	\$	133,680

Subject only to the State multiplier as applicable.

versions of the subject property record card have varying "finished area" figures: (1) the one dated January 19 with a schematic reference to "1s Fr Cathedral" of 522 square feet states "finished area" of 3,422 square feet and (2) the one dated January 29 with a schematic "2s Fr" of 1,653 square feet states "finished area" of 3,944 square feet. Appellant contends the 522 square foot second-floor "cathedral" area of his family room has been wrongly treated as living area square footage by the Warren Township assessor.

Based on the foregoing evidence, appellant requests a reduction in the improvement assessment to \$120,646 or \$35.26 per square foot of living area using 3,422 square feet of living area. The subject's current improvement assessment of \$130,967 based on the assessor's contention of 3,944 square feet of living area reflects an improvement assessment of \$33.21 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 \$144,001 was disclosed. The board of review presented a three-page letter from the Warren Township Assessor and a two-page grid analysis of eight suggested comparable properties along with applicable property record cards.

In the letter, the Warren Township Assessor noted "homes are measured in accordance with their roof line. Homes are uniformly measured adhering to this guideline." The assessor also argued market value in Antioch Township is very different from that in Warren Township; moreover, the Antioch properties presented by appellant are newly constructed whereas the subject is in an existing neighborhood with mature landscaping. The Warren Township Assessor reaffirms that the subject dwelling contains 3,944 square feet of living area.

The grid analysis describes two-story frame or masonry dwellings that were built between 1924 and 2005. Features include central air conditioning, one or two fireplaces, full or partial basements, three of which have finished areas of either 606 or 1,094 square feet of building area. Each comparable has a garage ranging in size from 420 to 1,023 square feet of building area. The dwellings range in size from 2,160 to 3,121 square feet of living area and have improvement assessments ranging from \$83,671 to \$103,342 or from \$30.20 to \$38.86 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$130,967 or \$33.21 per square foot of living area based on 3,944 square feet of living area.

Appellant submitted written rebuttal reiterating the purpose of presenting similarly designed dwellings from Antioch Township was to demonstrate the manner in which living area was incorrectly calculated in Warren Township for the same style of dwelling. In rebuttal, appellant contends the correct living area square footage of the subject property is 3,330 square feet, contrary to

his evidence and previous assertion. With the rebuttal, appellant submitted an appraisal of the subject property with a valuation date of January 1, 2007. In the appellant's letter detailing the rebuttal argument, appellant acknowledged that if the appraisal cannot be considered, it would show the square footage. The appraisal reports 3,404 square feet of living area for the subject dwelling.

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

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the appraisal submitted by appellant in conjunction with his rebuttal argument.

The first issue before the Property Tax Appeal Board is the square footage determination of the subject dwelling. In summary, the appellant contended the square footage living area assigned to the subject dwelling was incorrect. The appellant presented two different property record cards for the subject dwelling. One included 522 square feet of "cathedral" ceiling area as living space and one has not included that area in the living area square footage calculation. The board of review's response was that exterior roofline measurements were taken uniformly and thus the cathedral ceiling area is included in living area square footage. Examination of the property record cards and accompanying photographs of the eight comparables presented by the board of review reveals "traditional" two-story dwellings, none of which appear to be similar to the subject's complex roofline and/or inclusion of cathedral ceilings.

The Property Tax Appeal Board finds the existence of a cathedral ceiling would have a value different from finished living area. The Property Tax Appeal Board finds that the best evidence of the improvement's living area square footage was submitted by the appellant and was the January 19, 2007 version of the subject's property record card with finished area of 3,422 square feet, excluding the 522 square feet of cathedral ceiling area from the calculation of living area square footage, notwithstanding the appellant's rebuttal argument of 3,330 square feet of living area for the subject property.

The Board further finds the property record card printed January 19, 2007 reflects a total improvement value of \$356,027. All property is to be assessed at 33 1/3% of its fair cash value pursuant to Section 9-145 of the Property Tax Code (35 ILCS 200/9-145). As such, the subject property should have an

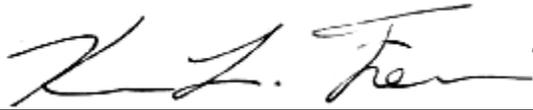
improvement assessment of \$118,664 plus the equalization factor of 1.0167 as reflected on the board of review's "Notes on Appeal" which was uniformly applied in the township. After this equalization factor, the Property Tax Appeal Board finds that the subject property should have an improvement assessment of \$120,646 or \$35.26 per square foot of living area based on 3,422 square feet of living area.

Finally, the board of review presented assessment data on suggested comparables within Warren Township which reflect an improvement assessment range of \$30.20 to \$38.86 per square foot of living area. Having determined that the subject should have an improvement assessment of \$35.26 per square foot of living area, the Property Tax Appeal Board further finds that this new improvement assessment per square foot for the subject falls within the range of the comparables presented by the board of review. Based on this record, the Property Tax Appeal Board finds that the subject's improvement assessment should be changed to \$120,646 or \$35.26 per square foot of living area with a corrected living area square footage of the subject property of 3,422 square feet.

In conclusion, the Board finds the subject's total improvement assessment is not equitable and a reduction in the subject's improvement assessment is warranted based on a change in the living area square footage assigned to the subject dwelling.

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.

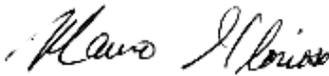
Chairman



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: May 27, 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.