

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard L. Verkler
DOCKET NO.: 06-00978.001-R-1
PARCEL NO.: 12-19-301-004

The parties of record before the Property Tax Appeal Board are Richard L. Verkler, the appellant, by attorney David R. Bass of Thompson Coburn Fagel Haber in Chicago and the Lake County Board of Review.

The subject property has been improved with a two-story, single family dwelling of brick exterior construction and consisting of 5,994 square feet of living area. The dwelling was built in 1974 and features central air conditioning, three fireplaces, a basement of 2,725 square feet, of which 1,379 square feet have been finished, and a garage of 962 square feet of building area. The property is located in Lake Forest, Shields Township, Illinois.

The appellant through counsel alleges both a contention of law and asserts unequal treatment in the assessment process as to the improvement only as the bases of the appeal. While counsel had originally requested a hearing in this matter, counsel subsequently advised that the matter could be decided on the written record without a hearing.

For the contention of law, in a brief filed with the appeal, counsel alleged in pertinent part that "the Shields Township Assessor . . . arbitrarily designated and selected particular properties in Shields Township to reassess." Other than legal argument and citations to prior court cases, appellant provided no substantive evidence to substantiate the claim that properties in the township were arbitrarily designated and/or selected for reassessment.

In support of appellant's inequity argument, appellant submitted a grid analysis consisting of six suggested comparable properties with assessment data and descriptions for the Property Tax Appeal Board's consideration. The comparable properties were described as one and one-half-story, two-story, or two and one-half-story frame, masonry, or frame and masonry dwellings that were built between 1926 and 1964. The comparables range in size from 3,842 to 7,209 square feet of living area. Features of the comparables

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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:	\$	230,123
IMPR.:	\$	454,017
TOTAL:	\$	684,140

Subject only to the State multiplier as applicable.

include 1, 2 or 6 fireplaces, four have central air conditioning, five have unfinished basements ranging in size from 1,105 to 1,937 square feet of building area, and garages ranging in size from 399 to 1,102 square feet of building area. Two comparables have pools and one has a gazebo. The comparables have improvement assessments ranging from \$220,883 to \$516,121 or from \$57.04 to \$71.59 per square foot of living area. The subject's improvement assessment is \$454,017 or \$75.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$364,375 or \$60.79 per square foot of living area.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$684,140 was disclosed. In response to the appellant's appeal and in support of the subject's assessment, the board of review presented a legal brief prepared by the Assistant State's Attorney and a grid analysis of suggested comparable properties.

In its brief, the board of review cited provisions of the Property Tax Code authorizing correction and revision of assessments in years other than the general assessment cycle, citing 35 ILCS 200/9-75 and 9-205. The board of review further contends that appellant's brief merely theorizes because there was an increase in the subject property's assessment and it was a non-quadrennial year in the township, the reassessment was unlawful.

In support of the assessment, the board of review presented descriptions and assessment information in a grid analysis on three comparable properties consisting of two-story masonry dwellings that were built between 1935 and 1976. Features of the dwellings include central air conditioning, 3 or 5 fireplaces, and basements ranging in size from 1,206 to 3,372 square feet of building area, one of which has 1,554 square feet of finished area. Each comparable has a garage ranging in size from 575 to 775 square feet of building area. The comparable dwellings range in size from 3,307 to 6,447 square feet of living area and have improvement assessments ranging from \$250,824 to \$495,277 or from \$75.85 to \$77.91 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$454,017 or \$75.75 per square foot of living area.

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 that the appellant has failed to either establish the claims made in the contention of law and/or to support the contention of unequal treatment in the assessment process.

The Property Tax Appeal Board finds through the legal argument presented by counsel for appellant did not adequately call into question the accuracy and correctness of the assessments of properties in Shields Township. The Property Tax Appeal Board

further finds appellant's counsel presented nothing by the way of objective evidence or testimony to corroborate or validate the allegations that the reassessments of parcels in Shields Township were incorrect. In summary, the Board finds based on this record the appellant's counsel failed to provide any objective data to challenge the correctness of the reassessments of parcels in Shields Township as alleged.

The Property Tax Appeal Board further finds Section 9-75 of the Property Tax Code provides that the township assessor may in any year, revise and correct an assessment as appears to be just. (35 ILCS 200/9-75). Section 9-75 of the Property Tax Code provides:

The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, may in any year revise and correct an assessment as appears to be just. Notice of the revision shall be given in the manner provided in Sections 12-10 and 12-30 to the taxpayer whose assessment has been changed. (35 ILCS 200/9-75).

The Board finds Section 9-75 of the Property Tax Code (35 ILCS 200/9-75) clearly grants power to the chief county assessment officer and the township assessor to revise and correct individual assessments as appears to be just. In addition, Section 9-205 of the Property Tax Code grants the township assessor the authority to equalize assessments by stating:

When deemed necessary to equalize assessments between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county **or any part thereof to a level prescribed by law**, changes in individual assessments **may be made by a township assessor** or chief county assessment officer, under Section 9-75, by application of a percentage increase or decrease to each assessment. (35 ILCS 200/9-205).

The Board further finds the Property Tax Code requires boards of review to review and approve any assessment changes initiated by the assessor. Section 9-80 of the Property Tax Code provides in part:

All changes and alterations in the assessment of property shall be subject to revision by the board of review in the same manner that the original assessments are reviewed. (35 ILCS 200/9-80).

Thus, the Board finds the framework of the Property Tax Code sets forth broad authority of assessors and boards of review to review, change, and equalize individual assessments. The Board finds there is nothing in this record to establish that this

framework was not followed in establishing the assessment of the subject property under appeal.

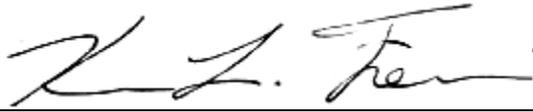
With regard to appellant's claim of inequity, the Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property 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 that the appellant has failed to overcome this burden.

The parties have presented nine suggested comparables for the Board's consideration. Except for location, each of the comparables presented by both parties differs from the subject property to varying degrees in terms of age, design, size and other amenities. In examining the comparables presented, the Board has given less weight to appellant's comparables 2, 3, 4 and 6 due primarily to differences in living area square footage; similarly, the Board has given less weight to board of review comparable 3 due to size differences. The Board finds appellant's comparables 1 and 5 and board of review comparables 1 and 2 to be most similar to the subject in size, design and amenities. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$57.04 to \$77.91 per square foot of living area. The subject's improvement assessment of \$75.75 per square foot of living area is within 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 equitable and a reduction in the subject's assessment is not warranted.

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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.

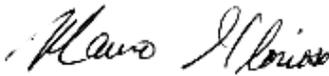
Chairman



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: 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.