PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald Wyncott
DOCKET NO.: 06-00998.001-R-1
PARCEL NO.: 07-08-204-002

The parties of record before the Property Tax Appeal Board are Ronald Wyncott, the appellant; and the Lake County Board of Review.

The subject property consists of a 200,276 square foot parcel improved with a 5 year-old, part one-story and part two-story brick and stucco dwelling that contains 5,266 square feet of living area. Features of the home include central air conditioning, a 1,100 square foot garage, a full basement with 625 square feet of finished area and a horse barn. The subject is located in Gurnee, Warren Township, Lake County.

The appellant 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 appellant submitted three comparable properties located across the street, or within ¼ mile of the subject. The comparables range in size from 200,700 to 260,249 square feet of land area and have land assessments ranging from $61,952 to $64,604 or from $0.25 to $0.31 per square foot. The subject has a land assessment of $61,962 or $0.31 per square foot.

In support of the improvement inequity contention, the appellant submitted improvement information on the same three comparables used to support the land inequity argument. The comparables reportedly consist of two-story brick, frame or brick and frame dwellings that are 8 or 10 years old and range in size from 3,338 to 4,176 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 816 to 912 square feet of building area and partial basements, one of which has 1,944 square feet of finished area. Two comparables have horse barns. These properties have improvement assessments ranging from $158,724 to $200,513 or from $45.90 to $48.02 per square foot of living area. The appellant contends the subject contains 4,300 square feet of living area.

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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:	$	61,962
IMPR.:	$	275,292
TOTAL:	$	337,254

Subject only to the State multiplier as applicable.

PTAB/MRT/11/08

Based on this estimate, the subject's improvement assessment of $275,292 is $64.02 per square foot. The appellant submitted no blueprint, floor plan or sketch with measurements in support of his living area estimate for the subject dwelling.

In support of the overvaluation contention, the appellant's petition indicated the subject land was purchased in November 1999 for $125,000. The appellant further submitted a list of labor and materials costs totaling $429,728 associated with construction of the subject dwelling, which was completed in July 2001. The appellant indicated he acted as general contractor and that the estimated value of this function was $30,000. The appellant also submitted a chart wherein he trended up the land and construction costs by 5% per year from 2001 until 2006. The appellant contends this 5% increase accurately reflects market changes. However, he submitted no sales or other market data to support this contention. The appellant's equity grid described above also indicated comparable 3 sold in November 2006 for $685,000 or $185.14 per square foot of living area including land.

At the hearing, the appellant testified an elevator installed in the subject dwelling to accommodate a disabled family member had been overvalued by the assessor. The appellant submitted no credible market evidence as to what value should be associated with this elevator.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of $337,254 was disclosed. The subject has an estimated market value of $1,014,908 or $192.73 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 assessment, the board of review submitted property record cards, photographs and grid analyses of the subject property, six equity comparables and four market value comparables. The board also submitted documents indicating the township assessor had requested in writing for permission by the appellant to visit the subject property, so as to perform a thorough inspection of its interior and exterior. The board of review's documentation further indicated the appellant had called the assessor's office to refuse such permission on October 1, 2007. The board's evidence cited Section 1910.94 of the Official Rules of the Property Tax Appeal Board, which states:

> No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or

> property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

In support of the subject's land assessment, the board of review submitted information on six comparable properties located in the same assessor's assigned neighborhood code as the subject. Four of these comparables are located on the subject's street and block. The comparable lots range in size from 97,960 to 404,770 square feet of land area and have land assessments ranging from $44,149 to $70,971 or from $0.18 to $0.45 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted information on the same six properties used to support the subject's land assessment. Comparable 2 is the same property as the appellant's comparable 1. The comparables consist of two-story style brick, brick and frame, or brick, stucco and dryvit dwellings that range in age from 2 to 11 years and range in size from 4,176 to 6,186 square feet of living area. Features of the comparables include central air conditioning, one to three fireplaces, garages that contain from 500 to 1,096 square feet of building area and full or partial basements, three of which have finished areas ranging from 1,000 to 2,000 square feet. These properties have improvement assessments ranging from $200,513 to $411,719 or from $44.62 to $73.60 per square foot of living area. The subject's property record card includes a detailed sketch of the subject with measurements that indicates the dwelling contains 5,266 square feet of living area. Using this size, the board of review contends the subject's living area is assessed at $52.28 per square foot.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted four comparable sales, two of which are located on the subject's street and block. The comparables consist of two-story or 1.5-story brick or brick and frame dwellings that range in age from 5 to 17 years and range in size from 4,397 to 5,276 square feet of living area. Features of the comparables include central air conditioning, two or three fireplaces, garages that contain from 768 to 3,141[1] square feet of building area and full or partial unfinished basements. These properties sold between January 2004 and January 2006 for prices ranging from $830,000 to $1,025,000 or from $171.10 to $233.11 per square foot of living area including land.

At the hearing, the board of review's representative testified the appellant had submitted no contractor's sworn affidavit affirming the labor and materials costs associated with

[1] The property record card for the board of review's comparable 10 (fourth market value comparable) indicated three garages totaling 3,141 square feet.

construction of the subject dwelling. The representative also testified the appellant's comparables 2 and 3 were actually 19 years old, which was confirmed by the property record cards for these properties submitted by the board of review. The property record card for the appellant's comparable 3 also indicated this property actually contains 3,576 square feet of living area, resulting in a corrected improvement assessment of $45.90 per square foot. The board of review then called the deputy township assessor to testify. The witness testified the subject dwelling was measured by assessor's office personnel when it was under construction and that exterior measurements were used to determine living area of all homes in the jurisdiction. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 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.

The Board first finds the appellant and the board of review disputed the subject's living area. The appellant submitted no blueprint, floor plan, or detailed sketch of the subject dwelling, while the board of review submitted the subject's property record card, which included a drawing of the subject with measurements. The Board finds the appellant further refused to allow assessor's office personnel to inspect the subject dwelling. For these reasons, the Property Tax Appeal Board finds the best evidence in the record of the subject's living area is found on its property record card. Therefore, the Board finds the subject contains 5,266 square feet of living area.

Regarding the land inequity contention, the Board finds the parties submitted nine comparables, but the appellant's equity comparable 1 and the board of review's comparable 2 are the same property. The Board gave less weight to the board of review's comparables 1, 3 and 6 because they differed significantly in land area when compared to the subject. The Board finds five comparables were similar in location and size when compared to the subject and had land assessments ranging from $0.25 to $0.31 per square foot. The subject's land assessment of $0.31 per square foot falls within this range.

Regarding the improvement inequity contention, the Board finds the parties submitted a total of eight comparables. The Board gave less weight to the appellant's comparables 2 and 3 because they were significantly older and smaller in living area when compared to the subject. The Board finds the appellant's comparable 1 and five of the board of review's comparables were similar to the subject in terms of design, exterior construction, age, location, size and features and had improvement assessments ranging from $47.83 to $73.60 per square foot of living area. The subject's improvement assessment of $52.28 per square foot, based on 5,266 square feet of living area, falls within this range.

The appellant 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 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant's evidence disclosed the subject lot sold in November 1999 for $125,000. The appellant, who acted as his own general contractor, contends the labor and material costs to construct the subject dwelling in July 2001 totaled $429,728. The appellant applied a 5% value factor to the subject's land sale price from 1999 to 2001, then trended the land and improvements up by 5% each year from 2001 to 2006. The appellant claimed this adjustment reasonably approximated any increase in the subject's value. The Board finds the appellant submitted no appraisal or other credible market evidence to demonstrate that his adjustments accurately reflected potential changes in market conditions in the subject's neighborhood for the period 2001 to 2006. The Board further finds the appellant's grid indicated his comparable 3 sold in November 2006 for $685,000 or $185.14 per square foot of living area including land. The Board gave less weight to this comparable because it was 1,690 square feet smaller in living area and was significantly older than the subject. The Board further finds one comparable is insufficient evidence to indicate a reliable market value for the subject property.

The Board finds the board of review submitted four comparable sales that occurred in the subject's subdivision. The Board gave less weight to the board of review's comparable 2 because it sold in January 2004, too long before the subject's January 1, 2006 assessment date to reliably indicate a value for the subject. The Board finds three of the board of review's comparables sold for prices ranging from $174.44 to $233.11 per square foot of living area including land. The subject's estimated market value of $192.73 per square foot of living area including land as reflected by its assessment falls within this range.

In conclusion, the Property Tax Appeal Board finds the appellant failed to prove inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence 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: December 5, 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.