

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald A. & Darlene L. Smith
DOCKET NO.: 06-01079.001-R-2
PARCEL NO.: 16-23-207-093

The parties of record before the Property Tax Appeal Board are Donald A. & Darlene L. Smith, the appellants; and the Lake County Board of Review.

The subject property consists of a 27,233 square foot parcel improved with an eighty-four year-old, two-story style stucco and frame dwelling that contains 3,415 square feet of living area. Features of home include central air conditioning, a fireplace, a 240 square foot garage and a full unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the land inequity argument, the appellants submitted information on four comparable properties located near the subject that range in size from 15,577 to 33,363 square feet of land area. Three comparables have land assessments ranging from \$59,054 to \$119,851 or from \$1.77 to \$7.69 per square foot of land area. No land assessment was provided for the fourth comparable. The subject has a land assessment of \$241,455 or \$8.87 per square foot.

In support of the improvement inequity contention, the appellants submitted photographs and a grid analysis of the same four comparables used to support the land inequity argument. However, the appellants did not provide any descriptive information or improvement assessment data for their first comparable, which they claim was torn down in Fall 2004. The remaining three comparables were described "Cape Cod/2 story", Victorian/2 story" and "Craftsman/2 story" style homes of frame exterior construction that range in age from 56 to 106 years and range in size from 1,407 to 2,654 square feet of living area. Features of the comparables include one or two fireplaces and garages that contain 240 or 739 square feet of building area. The appellants reported comparables one and two have basements of 903 or 1,327 square feet, but described foundation information on comparable three as "not available." These properties have improvement

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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:	\$	241,455
IMPR.:	\$	124,117
TOTAL:	\$	365,572

Subject only to the State multiplier as applicable.

assessments ranging from \$56,109 to \$84,312 or from \$28.64 to \$39.88 per square foot of living area. The subject has an improvement assessment of \$124,117 or \$36.34 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

During the hearing, the appellants testified they had made many improvements to the subject, such as new plumbing, electrical, heating and air conditioning components. The appellants did not provide any data detailing what effect these improvements had on the subject's market value.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$365,572 was disclosed. In support of the subject's land assessment, the board of review submitted property record cards and information on three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables range in size from 10,000 to 20,342 square feet of land area and have land assessments ranging from \$90,519 to \$184,132 or \$9.05 per square foot.

In support of the subject's improvement assessment, the board of review submitted a grid analysis of the same three comparables used to support the subject's land assessment. The comparables are improved with two-story or 2.5-story frame or brick and frame dwellings that range in age from 68 to 92 years and range in size from 3,079 to 3,530 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces and partial unfinished basements. Two comparables have garages that contain 528 and 550 square feet of building area. These properties have improvement assessments ranging from \$109,682 to \$122,211 or from \$34.62 to \$38.77 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called the township assessor as a witness. The witness testified he lives near the subject and is familiar with the neighborhood. The board of review's representative asked the assessor why the appellants' comparable four had such a low land assessment. The witness responded that the comparable was given a significant obsolescence factor because it is accessed by a bridge that cannot support the weight of a fire truck, which is a detriment to the comparable's value.

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 appellants' 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 appellants have not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted seven comparables for its consideration. The Board gave no weight to the appellants' comparable one because they supplied no land assessment for this property. The Board gave less weight to the appellants' comparable four because its land assessment had an obsolescence factor to account for its limited access due to the bridge. The Board finds five comparables had land assessments ranging from \$6.83 to \$9.05 per square foot of land area. The subject's land assessment of \$8.87 per square foot falls within this range. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

As to the improvement inequity contention, the Board finds the parties submitted information on six comparables. The Board gave less weight to the appellants' comparables because they differed significantly in living area when compared to the subject. The Board finds the comparables submitted by the board of review were similar to the subject in terms of style, exterior construction, size, age and most features and had improvement assessments ranging from \$34.62 to \$38.77 per square foot of living area. The subject's improvement assessment of \$36.34 per square foot 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 appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

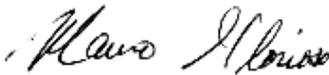
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: 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.