

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Anthony Volgi  
DOCKET NO.: 06-01734.001-R-1  
PARCEL NO.: 14-05-306-007

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

The subject parcel of 78,828 square feet has been improved with a 4-year-old, two-story style brick dwelling containing 4,082 square feet of living area. Features of the home include central air-conditioning, one fireplace, a full unfinished walkout basement, and a 1,078 square foot garage. The property is located in Hawthorn Woods, Ela Township, Lake County, Illinois.

On the Residential Appeal form, appellant checked the basis of appeal as comparable sales. In support of this contention, the appellant submitted a grid analysis with both sales data and assessment data along with color photographs of the comparables. Appellant disputed both the land and improvement assessments of the subject property. The appellant's submission will be analyzed on both the bases of overvaluation of the subject property and lack of uniformity in assessment given the evidence presented.

In the grid analysis, appellant presented six suggested comparable properties which had land areas ranging from 39,834 to 78,783 square feet. These comparables had land assessments reported to range from \$49,449 to \$55,981 or from \$0.70 to \$1.24 per square foot of land area. The subject has a land assessment of \$57,846 or \$0.73 per square foot of land area.

Analyzing the appellant's presentation as an improvement inequity argument, the same six comparables were reported to consist of two-story style brick or brick and frame dwellings that ranged in age from 8 to 11 years old. Features included basements ranging in size from 1,823 to 2,473 square feet of building area; five of the basements had finished areas ranging from 722 to 1,839 square feet of building area. Appellant further reported in a letter that "every home in the comps has a finished walk-out lower

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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:	\$	57,846
IMPR.:	\$	226,173
TOTAL:	\$	284,019

Subject only to the State multiplier as applicable.

level." Additional features of the comparables included central air conditioning, one or two fireplaces, and a garage ranging in size from 667 to 955 square feet of building area. One comparable was reported to also have an in-ground swimming pool. The six comparables dwellings were reported to range in size from 3,491 to 3,954 square feet of living area and have improvement assessments ranging from \$171,272 to \$228,074 or from \$45.39 to \$59.21 per square foot of living area. The subject has an improvement assessment of \$226,173 or \$55.41 per square foot of living area.

As to the overvaluation contention, in the same grid analysis the appellant provided sales data for comparables #1 through #4 which sold between October 1996 and June 2002 for prices ranging from \$489,000 to \$727,500 or from \$105.06 to \$148.32 per square foot of living area, including land. Appellant also reported the subject property was purchased in May 2002 for \$563,900 or \$138.14 per square foot of living area, including land.

Based on the foregoing data, the appellant requested that the land assessment be reduced to \$50,000 or \$0.63 per square foot of land area and that the improvement assessment be reduced to \$180,000 or \$44.10 per square foot of living area. This reduced total assessment of \$230,000 as requested would reflect an estimated market value for the subject property of \$692,146 or \$169.56 per square foot of living area, including land, based on the 2006 three-year median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$284,019 was disclosed. In support of the subject's assessment, the board of review submitted a two-page letter prepared by the Ela Township Deputy Assessor along with property record cards and two grid analyses, one reiterating the appellant's comparables with corrections<sup>1</sup> and two other grids presenting three assessment equity and three market value comparable properties supporting the assessment.

In support of the subject's land assessment, the board of review submitted a separate grid of purportedly both parties' comparables (Exhibit 4). Furthermore, in the assessor's letter and Exhibit 5, it was detailed that in the subject's neighborhood, the first 43,560 square feet of land is valued at a market value of \$2.75 per square foot of land area; land areas above 43,560 square feet are valued at 10% or \$0.28 per square foot of land area. The grid analysis (Exhibit 4) further depicts "conservancy" land assessments of \$0.25 per square foot of land area. Based on this data, the board of review contends

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<sup>1</sup> Appellant's comparable #2 perhaps set forth an incorrect parcel identification number; the board of review provided data for the parcel number provided, which is not the same street address or property description set forth by the appellant.

the land assessment of the subject property had been treated in a uniform manner.

In support of the subject's improvement assessment, the board of review presented three comparables described as two-story style brick dwellings that ranged in age from 1 to 9 years old. Features included basements ranging in size from 2,142 to 3,042 square feet of building area of which each was described as a walkout style, two of which had finished areas of 1,603 and 1,714 square feet of building area, respectively. Each comparable has central air conditioning, two or three fireplaces, and garages ranging in size from 689 to 912 square feet of building area. The dwellings range in size from 4,057 to 4,340 square feet of living area and have improvement assessments ranging from \$229,193 to \$261,976 or from \$54.69 to \$60.36 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment of \$55.41 per square foot of living area be confirmed.

In support of the subject's market value, the board of review submitted a grid analysis of three comparables (one of which was presented in its assessment equity grid) which were described as two-story brick or brick and frame dwellings ranging in age from 1 to 11 years old. Features include basements ranging in size from 1,828 to 3,042 square feet of building area, of which two were described as walkout style and two had finished areas of 1,603 and 1,645 square feet of building area, respectively. Each comparable had central air conditioning, one or two fireplaces, and a garage ranging in size from 706 to 946 square feet of building area. The comparables sold between August 2004 and October 2005 for prices ranging from \$740,000 to \$1,175,000 or from \$202.33 to \$270.74 per square foot of living area, including land. The subject has an estimated market value of \$854,707 or \$209.38 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%.

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 initial argument was overvaluation as marked on the Residential Appeal form. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

While the appellant's grid analysis contained six suggested comparables, only comparables #1 through #4 had sales data provided. However, the sales provided occurred between October 1996 and June 2002. The instant appeal concerns the value of the

subject property as of January 1, 2006. The Board finds the sales data submitted by the appellant was too distant in time to be a valid indicator of the subject's estimated market value as of January 1, 2006. Thus, the Property Tax Appeal Board finds the appellant failed to provide sufficient evidence to prove overvaluation of the subject property on this record.

Based on the evidence presented, an analysis was also performed regarding whether the subject was inequitably assessed. 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.

Regarding the land inequity contention, the Board finds the parties submitted a total of nine comparables. The comparables had land assessments ranging from \$0.56 to \$1.24 per square foot of land area. The subject's land assessment of \$0.73 per square foot falls near the low end of this range. The Board further finds the assessor's letter set forth the land assessment methodology utilized in the subject's neighborhood. Based on this record, the Property Tax Appeal Board finds the evidence in the record supports the subject's land assessment and no reduction is warranted.

As to the improvement inequity argument, the Board finds the parties submitted a total of nine comparables. These nine comparables were similar to the subject in terms of style, size and most property characteristics and had improvement assessments ranging from \$171,272 to \$261,976 or from \$45.39 to \$60.36 per square foot of living area. The subject's improvement assessment of \$226,173 or \$55.41 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no reduction is warranted.

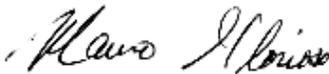
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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.