

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joyce F. Bond, Trust 1020  
DOCKET NO.: 07-00136.001-R-1  
PARCEL NO.: 11-16-204-008

The parties of record before the Property Tax Appeal Board are Joyce F. Bond, Trust 1020, the appellant; and the Lake County Board of Review.

The subject property consists of a lakefront parcel improved with a 29 year-old, one-story brick dwelling that contains 3,128 square feet of living area. Features of the home include central air conditioning, a fireplace, an 832 square foot garage and a partial unfinished basement. The subject is located on Lake Minear, in Libertyville, Libertyville Township, Lake County.

The appellant appeared through the spouse of the subject property owner before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements as the basis of the appeal. The appellant did not dispute the subject's land assessment. In support of the improvement inequity argument, the appellant submitted photographs and a grid analysis of three comparable properties located within one block of the subject. The comparables consist of one-story style brick dwellings that range in age from 28 to 47 years and range in size from 2,085 to 3,439 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 528 to 650 square feet of building area and full or partial unfinished basements. One comparable has an indoor pool. These properties have improvement assessments ranging from \$86,298 to \$158,104 or from \$41.39 to \$45.97 per square foot of living area. The subject has an improvement assessment of \$163,853 or \$52.38 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$143,794 or \$45.97 per square foot of living area.

During the hearing, the appellant testified the subject has no additional value because it is a lakefront property, and also opined comparable one is the most similar to the subject.

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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:	\$	191,417
IMPR.:	\$	163,853
TOTAL:	\$	355,270

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$355,270 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid analysis of eight comparable lakefront properties located near the subject. The comparables consist of one-story style brick, frame or brick and frame dwellings that range in age from 16 to 47 years and range in size from 2,085 to 4,290 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 613 to 1,337 square feet of building area. These properties have improvement assessments ranging from \$86,298 to \$272,739 or from \$41.39 to \$97.06 per square foot of living area.

In her letter, the assessor explained that properties on Lake Minear comprise their own neighborhood and "have been stratified into such a neighborhood due to the unique nature of their location within Libertyville Township; the only lakefront location in the township." The letter also states that two of the appellant's comparables are not lakefront properties and so are in a different assessment neighborhood. The appellant's comparable 3 and all eight of the board of review's comparables are lakefront properties like the subject.

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 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 finds the parties submitted eleven comparables for its consideration. The Board gave less weight to the appellant's comparables one and two because they were not lakefront properties like the subject. The Board gave less weight to the appellant's comparable three because it was considerably smaller in living area when compared to the subject and was notably older as well. The Board gave less weight to the board of review's comparables three, four, seven and eight because they differed significantly in living area when compared to the subject. The Board gave less weight to the board of review's comparable one because it was considerably newer than the subject. The Board finds the board of review's comparables two, five and six were similar to the subject in terms of size, age, location and features and had improvement assessments ranging from \$61.27 to

\$97.06 per square foot of living area. The subject's improvement assessment of \$52.38 per square foot falls below this range. The Board also notes the subject is all brick, while the board of review's comparables two, five and six had frame or brick and frame exteriors. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has 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.

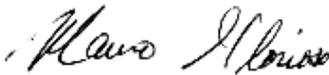
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.