

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Lo Bue  
DOCKET NO.: 07-00247.001-R-1  
PARCEL NO.: 03-36-225-012

The parties of record before the Property Tax Appeal Board are David Lo Bue, the appellant; and the Lake County Board of Review.

The subject property is improved with a two-story single family dwelling of frame construction that contains 1,636 square feet of living area built in 1981. Features of the home include central air conditioning, a fireplace, a full basement with 832 square feet and an attached two-car garage. The property is located in Wadsworth, Newport Township, Lake County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables located within 1 block of the subject property. The comparables were described as two-story frame dwellings that ranged in size from 1,582 to 1,703 square feet of living area. The dwellings were constructed from 1987 to 1991. Each comparable had a basement, central air conditioning and an attached garage ranging in size from 473 to 554 square feet. These comparables had improvement assessments ranging from \$39.21 to \$41.07 per square foot of living area. At the hearing the appellant also asserted the subject is a two-bedroom dwelling whereas the comparables are three-bedroom homes. The appellant was of the opinion that two-bedroom homes are more difficult to sell and get less rent than three-bedroom homes. The appellant also argued that the value of property was going down in 2007 based on a report from "Price Pulse", marked as Exhibit A. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$58,405.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject was disclosed. The subject has a total assessment of \$88,362 and an improvement assessment of \$65,670 or \$40.14 per square foot of living area. The board of review presented an analysis prepared

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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:	\$	22,692
IMPR.:	\$	65,670
TOTAL:	\$	88,362

Subject only to the State multiplier as applicable.

by Newport Township Assessor Linda A. Raymond. The township assessor was present and called as a witness.

The township assessor prepared an assessment grid analysis using four comparables, three of which were used by the appellant. The additional comparable was a two-story frame dwelling constructed in 1998 with 1,638 square feet of living area. This home had a full basement, central air conditioning and an attached 634 square foot garage. The comparable had an improvement assessment of \$77,113 or \$47.08 per square foot of living area. The assessor also provided a listing of five comparables located within the subject's neighborhood that are within 200 square feet of the size of the subject dwelling, three were also included in the assessor's grid analysis. The two additional comparables contained 1,496 and 1,497 square feet of living area and were constructed on crawl space foundations. According to the analysis these two properties had improvement assessments of \$33.28 and \$36.09 per square foot of living area, respectively.

The township assessor testified that homes are not assessed on the basis of number of bedrooms, but on the basis of total living area. She explained that bedrooms are not a characteristic captured in the assessment process because assessors do not know what is inside a home. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

The record contains descriptions and assessment information on six comparables submitted by the parties. Four of the comparables had detailed descriptions contained on a grid analysis prepared by the township assessor, which received the most weight in the Board's analysis. These four comparables, three of which were presented by the appellant, were improved with two-story frame dwellings that ranged in size from 1,582 to 1,703 square feet of living area. The dwellings were constructed from 1987 to 1998. Each comparable had central air conditioning, a two-car attached garage and a basement. Two of the comparables also had fireplaces. These four comparables had improvement assessments that ranged from \$62,038 to \$77,113 or from \$39.21 to \$47.08 per square foot of living area. The subject property has

an improvement assessment of \$65,670 or \$40.14 per square foot of living area, which is within the range established by the comparables. The Board finds this data demonstrates the subject dwelling is being equitably assessed.

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 this record.

At the hearing the appellant also argued that the subject dwelling, with only two bedrooms, was not as valuable as three bedroom homes. The Board finds that the appellant submitted no market data in the form of sales or an appraisal that would support this assertion and quantify the loss in value caused by having two bedrooms as compared to three bedrooms. The Board finds the appellant did not submit any evidence that demonstrated the subject's assessment was not reflective of its market value considering the fact that the home has two bedrooms.

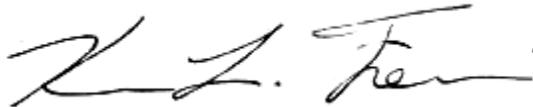
The appellant also asserted that the market value of property had decreased in 2007 based on a report from "Price Pulse". The Board finds that besides having no appraisal or evidence to support the contention that the market value of the subject dwelling as reflected by the assessment was excessive, a review of the "Price Pulse" report disclosed the median price of property located in Wadsworth from May through July 2006 was \$274,500 compared to a median price from May through July 2007 of \$276,250. Comparing these two numbers does not support the appellant's assertion with respect to property located in Wadsworth.

In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable.

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.



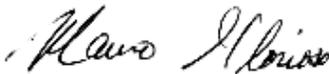
Chairman



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: June 19, 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.