

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David LaBue
DOCKET NO.: 07-00248.001-R-1
PARCEL NO.: 03-36-116-001

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

The subject property consists of a 32,386 square foot parcel improved with a one year-old, "raised ranch" style frame dwelling that contains 1,159 square feet of living area. Features of the home include central air conditioning, a fireplace and a 458 square foot garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of the land inequity argument, the appellant submitted a letter detailing his contention along with information on four land comparables located very near the subject. The comparables contain either 16,200 or 32,386 square feet of land area and have assessments of \$1,475 or \$22,692. The subject's land assessment is \$22,692.

The appellant contends 62% of the subject lot is located in a floodplain and can only be used for storm water drainage. Since deed restrictions govern its use, the appellant claims the subject's land assessment should be reduced to account for these purported detriments and treated as if it was a vacant lot. The appellant contends his comparable one, which is about half the size of the subject, provides a basis for assessing the subject. He contends the "usable" 38% portion of the subject should be assessed like his comparables two, three and four, but that the remaining 62% should be assessed like his comparable one. This formula would result in a combined total land assessment of \$10,451. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of

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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.:	\$	37,281
TOTAL:	\$	59,973

Subject only to the State multiplier as applicable.

\$59,973 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, property record cards, a subdivision map, aerial photographs and a grid analysis of three comparable sales located in the subject's subdivision. The assessor's letter states the subject dwelling was constructed in 2005/2006 and that the property sold in February 2007 for \$285,000. The letter explained that, while the subject was assessed through 2004 as an unbuildable lot, construction of the subject dwelling in 2006 made it an improved lot for 2007. Improved lots in the subdivision are assessed according to the same formula based on lot size. The assessor's letter affirms that no adjustments were made to the assessments of improved lots for wetland or floodplain conditions, since "we have found no evidence in our market studies of the area indicating that the presence of floodplain or wetland adversely affects the market value of improved properties." In further support of the subject's assessment, the assessor submitted a map of the subject's subdivision, upon which are depicted the subject, along with 76 improved and vacant lots that appear to be similar in size when compared to the subject. Notes on the map indicate all these lots were considered to have an estimated market value of \$68,084, suggesting land assessments of \$22,695. The letter also states "the subject property is valued uniformly with every other improved parcel of its size in the area."

The assessor contends the subject's sale for \$285,000 one month after the subject's January 1, 2007 assessment date "would seem to refute the claim of a negative effect" (of the floodplain). The assessor's grid details sales of three improved comparables in the subject's subdivision that were submitted in further support of the subject's assessment. The comparables consist of raised ranch style frame dwellings that range in age from 15 to 28 years and range in size from 1,091 to 1,281 square feet of living area. Features of the comparables include central air conditioning and garages that contain from 484 to 517 square feet of building area. One comparable has a fireplace. These properties sold between June 2005 and March 2006 for prices ranging from \$208,000 to \$255,000 or from \$171.05 to \$210.82 per square foot of living area including land. The assessor's letter states that the subject's February 2007 sale for \$285,000 or \$245.90 per square foot of living area including land "is substantially higher than the others even though it is the only property with floodplain." Finally, the letter states that "adjustments to assessments due to adverse conditions should be based on the market and currently there is no market data to substantiate a negative adjustment to the land assessment of improved properties with floodplain locations."

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 appellant contends assessment inequity regarding the subject's land assessment. The appellant submitted four comparables located near the subject that had land assessments of \$1,475 or \$22,692. The subject also has a land assessment of \$22,692. The board of review submitted a map upon which were depicted 76 lots that were similar in size when compared to the subject and were located in the subject's subdivision. All these lots had estimated market values of \$68,084, indicating land assessments of \$22,695, nearly identical to the subject's land assessment. The appellant contends the subject lot should be assessed as if vacant, similar to other undeveloped lots located in a floodplain, a factor which he claims restricts uses to which such lots can be put. The appellant submitted no evidence from the market to demonstrate how the subject's value has been impacted by the restrictions on its use resulting from its floodplain location. The assessor's letter acknowledged vacant lots encumbered by a floodplain could reasonably be adjusted for the floodplain factor, but states "we have found no evidence in our market studies of the area indicating that the presence of floodplain or wetland adversely affects the market value of **improved properties** (emphasis added)." The board of review also submitted three comparable sales of improved properties in the subject's subdivision that sold for prices ranging from \$171.05 to \$210.82 per square foot of living area including land. These comparables had dwellings that were similar in design, exterior construction, size and features when compared to the subject, although the comparable dwellings were significantly older than the subject dwelling. Moreover, the record disclosed the subject, as improved, sold in February for \$285,000 or \$245.90 per square foot of living area including land, which "is substantially higher than the others even though it is the only property with floodplain." The Board finds this fact demonstrates the subject lot is assessed uniformly with other similar properties in its neighborhood and that the subject's February 2007 sale supports its assessment.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process regarding the subject's land assessment by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

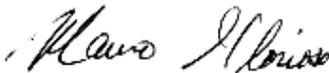
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.