

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Anthony & Josephine Luberda
DOCKET NO.: 07-00584.001-R-1
PARCEL NO.: 10-26-212-016

The parties of record before the Property Tax Appeal Board are Anthony and Josephine Luberda, the appellants; and the Lake County Board of Review.

The subject property consists of a 12,375 square foot parcel improved with a two-story single family dwelling of brick and frame construction. The dwelling has 3,060 square feet of living area and was constructed in 1988. Features of the property include a full unfinished basement, three fireplaces, central air conditioning and a two-car attached garage with 786 square feet. The property is located in Mundelein, Fremont Township, Lake County.

The appellants appeared before the Property Tax Appeal Board contending that the assessment of the subject property was excessive. In support of this argument the appellants provided a decision issued by the Property Tax Appeal Board in Docket No. 05-00297.001-R-1 reducing the 2005 assessment of the subject property to \$120,000. The appellants also provided a copy of a decision issued by the Lake County Board of Review reducing the 2006 assessment of the subject property from \$131,630 to \$120,000. The appellants contend the reductions were granted based on adjustments made to the subject dwelling as well as using three comparables. The appellants asserted that a field inspection associated with lowering the 2006 assessment resulted in the size of the dwelling being reduced from 3,359 to 3,060 square feet, the attached garage was reduced from 850 to 786 square feet, the number of full bathrooms was reduced from 3 to 2, and the description of the exterior construction was corrected. The appellants then noted the 2007 assessment was increased from \$120,000 to \$135,094 or 12.6%. The appellants had three comparables that had assessment increases in the period from 2006 to 2007 ranging from 3.39% to 3.53%. The appellants argued that the subject's assessment increased at a higher percentage than the three comparables identified in their written explanation of their appeal.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	26,073
IMPR.:	\$	105,447
TOTAL:	\$	131,520

Subject only to the State multiplier as applicable.

The appellants provided descriptions and assessment information on the three comparables identified in their brief. The comparables were improved with two-story dwellings with wood siding and brick exteriors that ranged in size from 2,870 to 3,481 square feet of living area. The dwellings were similar to the subject in age and located along the same street and within one block of the subject property. Each comparable had a basement, central air conditioning, one or two fireplaces and a two-car attached garage ranging in size from 441 to 720 square feet. Each comparable also had a fence and a deck. One comparable also had a gazebo and a finished basement. These properties have total assessments ranging from \$125,967 to \$134,142 and improvement assessments ranging from \$101,187 to \$112,877 or from \$32.43 to \$36.48 per square foot of living area. The comparables also had parcels containing either 8,800 or 18,220 square feet with land assessments of either \$21,265 or \$30,769 or \$1.69 or \$2.42 per square foot of land area.

Based on this evidence the appellants requested the subject's assessment be reduced to \$124,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$135,094 was disclosed. The subject property had an improvement assessment of \$109,021 or \$35.63 per square foot of living area. The board of review's representative testified that 2007 was the beginning of a new general assessment period in Lake County. To demonstrate the subject property was equitably assessed the board of review provided assessment information on three comparables. Comparables 2 and 3 were also used by the appellants. The third comparable was improved with a two-story single family dwelling that contains 2,825 square feet of living area. The comparable had a basement, central air conditioning, a fireplace, a 484 square foot attached garage and a deck. The dwelling was similar to the subject in age and the property was located along the same street and within one block of the subject. This property had a total assessment of \$122,295 and an improvement assessment of \$93,222 or \$33.00 per square foot of living area. The board of review also indicated the comparables had parcels ranging in size from 8,800 to 18,220 with land assessments ranging from \$21,265 to \$30,769 or from \$1.69 to \$2.42 per square foot. The subject has a land assessment of \$26,073 or \$2.11 per square foot.

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 a reduction in the subject's assessment is supported by the evidence in the record.

The appellant's contend 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 warranted.

The record contains descriptions and assessment data on four comparables submitted by the parties. The comparables were similar to the subject in style, age and location. The comparables were improved with two-story dwellings that ranged in size from 2,825 to 3,481 square feet of living area. Each of the comparables had a basement with one being finished, each comparable had 1 or 2 fireplaces, each comparable had central air conditioning and the comparables had attached garages that ranged in size from 441 to 720 square feet. The improvement assessments ranged from \$93,222 to \$112,877 or from \$32.43 to \$36.48 per square foot of living area. Three comparables were most similar to the subject in size containing from 2,825 to 2,915 square feet. Each of these comparables also had a fence and a deck. One comparable also had a gazebo and finished basement area. After making deductions to the improvement assessments to account for the decks, gazebo and finished basement, these three comparables had adjusted improvement assessments ranging from \$32.69 to \$34.93 per square foot of living area. The subject has an improvement assessment of \$109,021 or \$35.63 per square foot of living area, which is above the range established by the most similar comparables. Based on this record the Board finds a reduction in the subject's improvement assessment is justified.

These same properties had parcels that ranged in size from 8,800 to 18,220 square feet of land with land assessments ranging from \$21,265 to \$30,769 or from \$1.69 to \$2.42 per square foot. The subject has a 12,375 square foot parcel and a land assessment of \$26,073 or \$2.11 per square foot. The Board finds the subject's land assessment is within the range established by the comparables. The Board finds this evidence indicates the subject land is equitably assessed and no reduction is warranted to the land assessment.

The appellants argued that the subject's assessment increased at a greater percentage from 2006 to 2007 than the comparables they identified. The Board gives this aspect of their argument little weight. The cornerstone of uniformity is market value. The uniformity requirement prohibits taxing officials from valuating one kind of property within a taxing district at a certain proportion of its true value while valuating the same kind of property in the same district at a substantially lesser or greater proportion of its true value. Kankakee County Board of Review, 131 Ill.2d at 20. The mere fact that assessments changed from the end of one general assessment period to the beginning of another general assessment period by different percentages does not demonstrate assessment inequity. There must be a showing that the subject property is being assessed at a substantially greater proportion of fair cash value than the comparables. The appellants did not demonstrate with any market data that the changes in assessment from 2006 to 2007 resulted in the subject

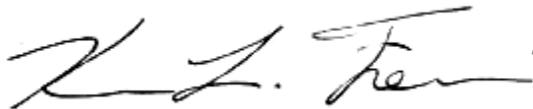
being assessed at a substantially greater proportion of fair cash value than the comparables.

Nevertheless, the Property Tax Appeal Board finds that after considering adjustments and the differences in both parties' comparables when compared to the subject a reduction in the subject's improvement assessment 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.



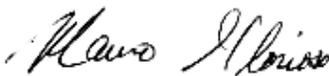
Chairman



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: 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.